BULLETIN

INSERT/ENCARTE
1995 Tax Guide
Guide de l'impôt 1995

Vol. 43, No. 2 - February 1996 février

Pre-Budget Talks

Rumours Over CHST Cloud Discussions

IN LATE DECEMBER AND EARly January there were repeated
rumours in Ortawa that the finance minister would recast the
new transfer arrangements with the
provinces limiting federal involvement to the funding of health only.
Post-secondary education and welfate would be jettisoned. This was
reminiscent of the rumour campaign about a year ago which led up
to the demise of the Axworthy
green paper and the creation of the
Canada Health and Social Transfer
(CHST).

Both CAUT and the National Consortium of Scientific and Educational Societies reacted immediately. CAUT set out its objections and its counter-proposals in a letter to the finance minister in which it argued for the continuation of the CHST as a vehicle for the funding of all three sectors — health, post-secondary education, and welfare.

It suggested there be three subenvelopes in the new transfer for these three areas. Failing these arrangements, it argued that the existing \$2.3 billion in cash for higher education, rather than simply disappearing completely, should be Cuts to research funding will lead to fewer jobs for Canadians.

redirected to fund research broadly defined and student aid. CAUT also encouraged its local associations to lobby their MPs, particularly Liberal MPs, during the January recess of Patliament.

Meanwhile CAUT had participated in the annual lobby of the National Consortium in November and December which focused on research funding and on the transfer payments. The lobby was centred on the Liberal caucus and cabinet ministers but not to the exclusion of the other parties. The consortium also protested any abandonment of federal funding.

The Coalition on Post-secondary Education, which groups the bargaining agents of employees in all areas at community colleges and universities plus students, has also urged the finance minister to maintain the funding of CHST.

CAUT President Dr. Joyce Lorimer circulated an op-ed article to newspapers around the country. It was published in a number of papers including the Vanonver Sun. The feature in the Sun immediately



pteceded a visit by Dr. Lorimer to British Columbia where she interviewed the chair of the Liberal subcaucus on higher education Peter Adams, and the Liberal MP for Point Grey Bill McWhinney.

Before Christmas CAUT officials had alteady spoken in a conference call with Mr. Adams and members of his sub-caucus. CAUT and AUCC made representations to the sub-caucus and to the British Columbia caucus during the meeting of the Liberal caucus in Vancouver at the end of January.

British Columbia is particularly important in the eyes of Liberal political strategists because this is the province where they hope to make the most gains in the next federal election. In January, Finance Minister Paul Martin told the Oltawa Citizen's editorial board the federal government would reject the proposals from the Health Action Lobby to earmark health as the favoured social program and to abandon welfare and post-secondary education to the jurisdiction of the provinces.

In his last budget, Mr. Martín announced a \$4 billion cut to the

See CHST.. Page 4 137

Les rumeurs assombrissent les pourparlers prébudgétaires

d janvier, des rumeurs circulaient à Ottawa que le ministre des Finances allait refondre les nouveaux arrangements de transfert avec les provinces et limitetait la contribution du fédéral au financement de la santé seulement, abandonnant ainsi l'enseignement postsecondaire et les services sociaux. Cette rumeur fait temonter à la surface celles qui couraient il y a un an, qui ont signé la mort du livre vert de M. Axworthy et ont mené à la création du Transfert canadien en matière de santé et de programmes sociaux (TCSPS).

L'ACPPU et le Consortium national des sociétés scientifiques et

IN DÉCEMBRE ET DÉBUT

I janvier, des rumeurs circulaient à Ottawa que le minises Finances allait refondre les
eaux artangements de transfert
les provinces et limitetait la
ribution du fédéral au financede la santé seulement, abanant ainsi l'enseignement postndaire et les services sociaux.

Nous avons suggéré d'instaurer une enveloppe secondaire pour chacun de ces trois domaines. À défaut, si cet arrangement est infaisable, les 2,3 milliards de dollars en espèces consacrés actuellement à l'enseignement supérieur devraient, au lieu de simplement disparaître, être réaffeccés au financement de la recherche et à l'aide financière étudiante. L'ACPPU a aussi encouragé ses associations locales à exercer des pressions auprès de leurs députés, en particulier les Libéraux, pendant les vacances parlementaires du mois de janvier.

Dans l'intervalle, en novembre et décembre, notre association a participé au lobbying annuel du Consortium national qui était axé sur le financement de la recherche et sur les paiements de transfert. Nos démarches ont visé principalement le caucus libéral et les membres du Cabinet, sans exclure toutefois les autres partis. Le Control de la contra de la c

Voir TCPSP... à la page 4 🖙

B.C. Colleges Strike

IGHT OF BRITISH COLUMbia's 22 colleges and institutes were the target of job actions on Wednesday, January 31, as a result of provinical talks breaking down.

Strikes were planned by locals of the College Institute Educators' Association of B.C. (CIEA) at Douglas College, East Kootenay Community College (College of the Rockies), Kwantlen University College, Okanagan University College, Langara College, North Island

College, Selkirk College, and Vancouver Community College.

"The employers are giving every indication that they prefer conflict over cooperation," stated CIEA president, Ed Lavalle. "Since August we have tried to develop a provincial table to bring employers, unions and government into a cooperative framework to deal with the funding challenges brought on by federal cuts."

CIEA is an associate member of CAUT.

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HIGHLIGHTS

Students Page 5

There has recently been a vigorous debate in the Quebec media about foreign students. The *Bulletin* has reprinted a sampler of the debate.

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Money is No Excuse to Eliminate Tenure CBC Shakes the Tenure Tree

Page 9

Since the Beijing conference in September women in all walks of life have been meeting to share their experiences and reflect upon the outcome of the conference and its implications for the collective and invididual lives of women in Canada. See Beijing Plaiform Ambushed by Contervatives.

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Final Call for Nominations
CAUT Officer Positions & Standing Committees

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Réaffectation de 25 millions au CRSNG

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Dernier rappel de candidatures Postes de dirigeants de l'ACPPU et comités permanents

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La classe sans professeur, peut-être pas l'endroit idéal pour s'instruire

BULLETIN RATES/TARIFS

Classified Section/Annonces classées

Display ads¹/Grandes annonces¹ \$4,00 Classified ads/Petites annonces \$3,65

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LETTERS



COURRIER

Reader sees age bias in Bulletin job ads

Each issue of the Bulletin carries a declaration that: "The publisher will not accept advertisements of academic positions restricting applications on grounds of race, national origin, religion, colour, sex, age, marital status...." Behind this statement is a laudable commitment to work positively against arbitrary discrimination in hiring. Yet I wonder how serious the CAUT actually is about the policy.

In one important area, Canadian universities routinely discriminate on the basis of age. This is thinly veiled by advertising positions as "assistant" or "entry-level," to be understood by everyone that only young, recent graduates need apply. Senior applicants will be excluded from the search on the basis that such applicants, should they be successful, will have to be paid too much, since they are too well-qualified.

Only in the academic world does such a Catch-22 seem reasonable. The very fact that someone is too qualified excludes him or her from competing. The possibility that applicants might have good personal or professional reasons for abandoning a higher-paying position for a lowet-paying one elsewhere is not admitted as valid.

The discrimination is usually defended on the grounds that the decision has been made "by the administration" because of a "lack of funds." Such buteauctatic arguments are always the bastion of exclusionary practices: the presumptions that the better-qualified person should not be hired because she or he will cause the administration some future problems (publishing too much and thus getting promoted



Pierre Choquette joins collective bargaining team.

Appointment

AUT PRESIDENT JOYCE LORIMER IS PLEASED TO announce the appointment of Pierte Choquette to the position of Professional Officer (Collective Bargaining) effective January 26, 1996. Pierre comes to CAUT from the Professional Institute of the Public Service of Canada (PIPS) where he has worked since 1989, first as a Research Officer and Compensation Analyst and then since 1994 as an Employment Relations Officer. Pierre holds two Bachelor's degrees, one in Psychology from the University of Ottawa and one in Industrial Relations from Université du Québec à Hull. Pierre will be taking a leave of absence from PIPS for one year to join CAUT's collective bargaining ream, filling the position left vacant since Maureen Kilgour's resignation last summer.

Nomination

OVCE LORIMER, PRÉSIDENTE DE L'ACPPU, EST HEUreuse d'annoncer la nomination de Pierre Choquette au poste d'agent des négociations collectives à compter du 26 janvier 1996. Pierre travaille depuis 1989 à l'Institut professionnel de la fonction publique du Canada (IPFPC). Il y a d'abord oeuvré comme agent de rechetche et analyste de la rémunération puis, depuis 1994, comme agent des telations du travail. Pierre détient un baccalauréat en psychologie de l'Université d'Ottawa et un baccalauréat en relations industielles de l'Université du Québec à Hull. Il a obtenu un congé d'un an de l'IPFPC pour se joindre à l'équipe de négociation collective de l'APCPU. Il comble ainsi le poste de Maureen Kilgour, vacant depuis sa démission l'été dernier. too quickly, for example) always attribute bad behaviour to individuals instead of seeing the structutal inequity of the system.

In order to promote fairness, the CAUT should insist that job advertisements include a plain statement to the effect that applicants will be judged on the basis of merit and achievement, not potential costs to the employer that might arise from superior performance.

> ARND BOHM German, Carleton University

TO CLARIFY

Howard Woodhouse, the author of the review of Conrad Russell's Academic Freedom in the December issue of the *Bulletin*, is Associate Professor and Graduate Chair in the Department of Educational Foundations at the University of Saskarchawan

COMMENTS? QUESTIONS?

Letters for publication are welcome. Maximum 300 words. Publication is at the sole discretion of CAUT. CAUT will not normally print letters about individual local grievances nor those which, in its judgment, are libellous or defamatory, are on subjects which are not within rhe purview of CAUT's activities, or have been sufficiently discussed by other letter writers.

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COURRIER DES

La rédaction invite les lecteurs à lui éctire. La longueur des textes est limitée à 300 mots. L'ACPPU se réserve le droit de choisir les lettres qui setont publiées. En règle générale, les lettres portant sur des griefs particuliers à l'échelle locale ne setont pas publiées ni celles que l'ACPPU estime diffamatoires ou dont le sujet dépasse le cadre des activités de l'ACPPU ou a été suffisamment débattu par d'autres correspondants.

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BARGAINING & BENEFITS

Universities are under pressure to reduce salary mass.

Considering an Early Retirement Package?

BY GEORGE DE BENEDETTI

AS UNIVERSITIES FACE FINAN-cial restraints imposed by governments, more university administrations are offering early retirement packages to professors and librarians as a means of reducing the salary mass. If you are consideting retiring early, what is an acceptable early retirement package? The answer to this question is not a simple one given the range of pension schemes at universities across Canada.

Whether your pension plan is a defined benefit plan, which gives some predictability as to your expected pension income at retirement, ot a money purchase plan, where the expected pension income is not as certain, there is some actuarial penalty in retiring early. By retiring early, fewer contributions are made into the pension plan, and the plan has to support you for a longer retirement period. This would mean a smaller annual pension based on the annuity purchased at retirement. To compensate an employee for taking early retirement, at the very least, some enriching should be made, overand-above the regular pension, to overcome the potential reduced pension income

The employer should pay this compensation as it is the employer who will benefit from the reduced salary mass. Some employers with defined benefit plans use the surplus in the pension plan to help finance early retirements. Although such a scheme might have the approval of the faculty association, using pension surpluses to finance early tetirements could place the plan in jeopardy in financially uncertain times and could tesult in lower potential benefits for all members of the group.

While many enriching schemes and formulae exist, there is neither a standard formula of compensation under defined benefit plans nor undet money purchase plans for the bridge-financing or enriching required to compensate professors or librarians for retiring early. Under money purchase plans, it is even more difficult to use a formula approach because of the differences in accumulations and earnings depending on the age, length of service, and the portfolio mix of individual members. In the latter case, offering a lump-sum payment is usual fot employers, with certain maximums imposed, based on the number of years remaining to retirement. Recently, a posting on the CAUT general list server reported that the University of Western Ontario was offering up to twoand-a-half years salary for retiring early. The scale is a sliding one: for example, the payment proposed is 105 per cent of annual salary for those retiring three years early, 155 per cent fot those retiring five years early, and 250 per cent for those retiring ten years early. Such sums are required in money purchase plans as compensation because professors and librarians typically make lower salaries at the beginning of their careers and higher salaries at the end of their careers. Early retirement without this extra compensation would reduce lifetime earnings and pension accumulations. As well, the enriching compensates for the loss of the compounding effect on the accumulated funds in the latter years, which can be very substantial.

In defined benefit plans, the bridge-financing required is more predictable. However, what assumprions should be made as to the length of time requited to compensate the employee for the actuarial loss from tetiting early? In Nova Scotia where thete has been a rationalization of university education faculties and programmes, an early retirement proposal was made consistent with a practice in the public sector called the "5 + 5" approach, which calculates the pension that an employee would have received at the proposed date of early tetirement if they had accumulated five more years of service and if they were five years older than actual age. This means the elimination of five years of acruarial reduction due to age and the simulation of the effect of five more years of pensionable service. For most persons aged 55-60 [earning approximately \$69,000 a year] with 20-25 years of service, this apptoach would produce a commuted value that was higher than cutrent actual commuted value by 1.6 - 2.5 times the salary . . . \$109,000 to \$170,000, depending on many factors."1 The formula proposed, which weighs service heavily, is as follows: $A = Y_t \times Y_{s6} \times Y_{$ $[40 + Y_s] \times 75$, where A = Lump sum in dollars required to purchase [an] extra annuity; Yr = years until regular retirement or 5, whichever is less; Y_{s6} = years of service ot 6, whichever is less; $Y_s = years$ of service with the employer.² Under this formula, the payment for someone with 30 years of service and with ten years remaining to normal retirement would be \$157,500. Other schemes exist, depending on what faculty association and boards of governors, or sometimes individuals, have negotiated. If you are contemplating an

early retirement package, keep in mind that your needs may be different from those of colleagues at other universities or indeed at your own university. Explote what options the employer is offering, and then check with the faculty association to see if what the employer is offering is similar to what the univetsity has offered other retiring faculty members. Obtain clarification whether the payment is surplus to any government plan or whether any government plan reduces the payment. Make sure the deal includes somerhing other than the bridge-financing required for yout pension. Most deals will include continuing eligibility for fringe benefits, such as medical, dental, travel insurance, life insurance, and tuition fee discounts. Some deals have the employer pay all premiums on fringe benefits. Most important of all, get the employet to pay the services of a financial planner of your choice. Most employers do pay that cost, and it is a non-taxable benefit to the employee. If the employer will not pay for this service, then make the investment yourself. Otherwise, you might lose substantial sums of money and tax benefits, if the package is not done in the right way.

Sheltering as much of the severance allowance as possible under the income rax act is important. In some cases, Revenue Canada petmits those severing employment to put \$2,000 for every year of service into an RRSP that enables them to defer income taxes on this porrion

See RETIREMENT...

Memorial Faculty Set Strike Date

THE FACULTY ASSOCIATION at Memorial University of Newfoundland has undergone nearly a year of frustrating negotiations without concluding a collective agreement. This included an aborted conciliation, attempts to impose an administrative handbook in place of the collective agreement, and complaints to the Newfoundland Labour Board about bad faith bargaining.

The memorandum of agreement which governed the negotiations after the handbook was withdrawn ran out on Ian. 31. The Association has called a strike for Feb. 7. The main issues are financial exigency and workload.

The government of Newfoundland made an ill-judged intervention at the last minute to say that ir would allow the university to run a deficit ro pay for an early retirement plan provided thete was no strike or lockout. In fact the administration has consistently refused to table any early retirement

plan although this has been promised on a faitly tegular basis. The Association ignored the collusion between the government and the university administration, and called a strike. The government then appointed two mediators, and intensive negotiations were going on at the time of writing.

The Association has also consistently demanded that Canada's most secretive university open its financial books in detail to a financial verification commission before there are any lay-offs for financial reasons. It has also launched a series of petitions under the Newfoundland freedom of information legislation for financial informarion. The responses to these petitions are due two days before the strike. As part of any settlement of the collective agreement, the administration has demanded that these petitions be withdrawn and no others submitted for three

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CHST Rumours

FROM PAGE I

CHST cash transfers in 1996-97. The minister also said the government planned to negotiate conditions in all transfer areas with the provinces along the lines of the Canada Health Act. The federal government says it is committed ro preserving national standards in all three areas by maintaining a cash portion of federal transfers, which it can withhold from provinces that don't comply. When British Columbia recently announced its new welfare residency rules the federal government cut the province's transfer by \$47 million.

Research Funding

What ever happened to the federal Science and Technology Review? That has been one of the lobbying themes by CAUT and by the National Consortium over the last few months. The review took place in 1994 and a response from the government has been promised at regular intervals ever since.

The journal ReSearch Money noted that: "The absence of any tangible S&T (Science and Technology) policy or program initiatives has created cynicism within the scientific and business community, ranging from apathy...to betrayal."

Wayne Kondro, publisher of Science Bulletin attacked the Liberals' non-policy in this area in an article in the Ottawa Citizen. He suggested the Science and Technology Review would simply be a rejigging of the structure of science research in the federal government and the revival under other names of two programs axed last year — the Defence Industry Productivity Program and the Environmental Technology Commercialization Program, He called it "...an ornament designed by a government to whom the appearance of things is paramount.

The Commons Finance Committee, chaired by MP Jim Peterson, also released its pre-budget report in January. Last year the committee urged the government not to cut the budgets of the granting councils. Nevertheless, the government cut their budgets by 10 to 14 per cent.) The committee also recommended that in any formula for CHST there be sufficient federal cash in the system to allow the government to enforce its conditions under the Canada Health Act.

CAUT, along with a number of other higher education organizations, appeared before the finance committee in December. At the end of a rather negative session, the chair indicated the message of higher education, particularly on research, was clear and that he had

This year the committee report strongly renewed its recommendation about the granting councils, "Cuts to science, technology and research," it said, "while reducing the deficit in the short term, can only lead over the longer term to declining productivity and fewer high-paying jobs for Canadians. We must not cut down the tree in order to harvest the fruit.

On the other hand the commirree opposed the idea of developing three sub-envelopes for the CHST and fudged the question of whether cuts to the CHST cash transfets should be counterbalanced by increases for university research and student aid.

Also in January the Minister of State for Science and Technology, Dr. Jon Gertatd, announced \$25 million (\$5 million a year for five years) for NRC/NSERC for its industrial partnership program. This is not new money but is taken from other parts of the NRC and NSERC

Dr. Gerrard stated that the long-promised Science and Technology Review would be part of the federal budget in early March. He told ReSearch Money that the recent funding announcements for the new federal Networks of Centres of Excellence showed that the government is re-engineering. When added to the funding announce-ments for PRECARN, CANARIE, TRIUMF, the National Optics Institute and others, they tepresent significant activity that teflect a new strategic thrust.

Les rumeurs sur le TCSPS

SUITE DE LA PAGE I

sortium s'est aussi insurgé contre tout abandon du financement fédéral.

Pour sa part, la Coalition de l'enseignement postsecondaire, qui regroupe, en plus d'étudiants, les agents négociateurs de l'ensemble des employés de tous les collèges communautaires et des universités. a aussi exhorté le ministre des Finances à conserver le financement du TCSPS.

La présidente de l'ACPPU, Joyce Lorimer, a fait parvenir aux journaux du pays un article à publier en regard de leur éditorial, ce que certains, dont le Vancouver Sun, ont fait. Cette intervention dans le Sun a immédiatement précèdé la visite de Mme Lorimer en Colombie-Britannique, où elle a interviewé le président du comité du caucus libétal sur l'enseignement, Peter Adams, et le député libéral de Point Gtey, Bill McWhinney.

Lors d'une téléconférence tenue avant Noël, les dirigeants de l'ACPPU se sont entretenus avec M. Adams et les membres de son comité. Des mesures ont été prises pour que l'ACPPU et l'AUCC transmettent leurs points de vue à ce comité et au caucus de la Colombie-Britannique durant la réunion du caucus libéral qui aura lieu à Vancouver au début du mois de février.

Les stratèges libéraux accordent une importance particulière à cette province où ils espètent gagnet le plus de voix à la prochaine

En janvier, le ministre des Finances, Paul Martin, a déclaré au comité de rédaction du Ottawa Citizen que le gouvernement fédéral rejetterait les propositions du Health Action Lobby qui voudrait que la santé devienne le programme social privilégié et que les services sociaux et l'enseignement postsecondaire soient abandonnés aux provinces.

Dans son detnier budget, M. Martin avait annoncé que les transferts en espèces au titre du TCSPS scraient amputés de 4 milliards de

dollars en 1996-1997. Il a indiqué également que le gouvernement allait s'inspirer de la Loi canadienne sur la sauté pour négocier avec les provinces les conditions de transfert dans tous les secteurs. Le gouvernement fédéral affirme qu'il s'engage à préserver les normes nationales dans les trois secreurs. Pour cela, il entend maintenir dans les transferts fédéraux une portion en espèces dont il peut priver les provinces qui ne respectent pas les normes. C'est ainsi que lorsque la Colombie-Britannique a récemment annoncé ses nouvelles règles de résidence pour pouvoir bénéficier de l'aide sociale, son transfert fédétal a été coupé de 47 millions

Financement de la recherche

Ou'est-il done arrivé à l'Examen fédétal des sciences et de la technologie? C'est sut ce thême que l'ACPPU et le Consortium national ont fondé leur lobbying ces derniers mois. L'Examen a eu lieu en 1994 et, depuis cette date, nous attendons la téponse que le gouvernement nous promet régulièrement.

La revue ReSearch Money a souligné que : «L'absence de toute politique ou d'initiatives de programmes tangibles en S & T (Sciences et technologie) a fait naître le cynisme dans les milieux scientifiques et des affaires, où l'on parle d'apathie en allant même jusqu'à la trahison».

Dans un atticle paru dans l'Ottawa Citizen, Wayne Kondto, éditeur du Science Bulletin a attaque la non-politique des Libéraux en ce domaine. À son avis, l'Examen des sciences et de la technologie équivaudrait à un simple remaniement. de la structure de la recherche scientifique au sein du gouvernement fédéral, et il ne ferait que ressuscitet sous une autre appellation deux programmes coupés l'an detniet, le Programme de productivité de l'industrie de la défense et le Programme de commercialisation des techniques environmentales. Il l'a qualifié «d'ornement conçu par un gouvernement qui se soucie avant

tout des apparences».

Appui du Comité des finances aux conseils subventionnaires

Le Comité des finances de la Chambre des communes, présidé par le député Jim Peterson, a aussi publié son rapport prébudgétaire en janvier. L'année dernière, ce comité a exhotté le gouvernement à ne pas sabrer les budgets des conseils subventionnaires. Le gouvernement a fait la sourde oreille et a imposé des couputes de 10 à 14 p. 100. En juin dernier, le comité a aussi recommandé que le gouvernement veille à ce que toute formule de TCSPS garantisse un flot suffisant d'espèces dans le système pour permettre au gouvernement de faire appliquer les conditions énoncées dans la Lor canadienne sur la sauté

L'ACPPU et d'autres organismes du secteur de l'enseignement supérieut ont comparu devant le comité en décembre. À la fin de cette séance, pour le moins négative, le président a fait savoir que le message de l'enseignement supérieur, particulièrement en ce qui a trait à la recherche, était clair et qu'il en avait pris note.

Cette année, le rapport du même comité reprend avec vigueur sa recommandation sur les conseils subventionnaires : « Les coupures infligées aux sciences, à la technologie et à la recherche, tout en réduisant le déficit à court terme, ne peuvent, à long terme, que faire décliner la productivité et le nombre d'emplois hautement rémunérateurs pour les Canadiens. Nous ne devons pas couper l'atbre pour técolter les fruits ».

Par ailleurs, le comité s'est opposé à l'idée d'instaurer trois enveloppes secondaires pout le TC-SPS, et il a soigneusement évité de se ptononcer sur la question de savoir si les transferts en espèces au titre du TCSPS devraient être contrebalancés par des augmentations des fonds consacrés à la recherche universitaire et à l'aide financière étudiante.

Voir CRSNG à la page 8.

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McGill Defends Level of Outside Students

Foreigners benefit university in intellectual & financial ways, Shapiro says

BY IRWIN BLOCK

HE STRONG CONTINGENT of foreign students and those from other provinces at McGill University is an intellectual and financial benefit to Quebec, says the school's principal, Bernard

The presence of international students in both our graduate and undergraduate programs is absolutely crucial to the quality of those programs," Shapiro said yes-

He was responding to a banner front-page srory in La Presse yesterday suggesting foreign students, many of whom are exempted from the extra fees normally charged non-Canadians, cost Quebec and Ottawa \$100 million.

A companion story in the newspaper suggested that Mc-Gill's popularity among Canadian students from other provinces, especially Ontario, meant Quebec "subsidizing" the rest of Canada to the tune of more than \$43 million by offering non-Quebec students a university edu-

Of the 31,592 full and parttime students registered this year at McGill, 21,180 are permanent Quebec residents, 6,847 are from other provinces and 3,565 international students, said François Tavenas, vice-principal (planning and resources)

The fees, dictated by Quebec, are between \$1,550 and \$1,600 at McGill, or about \$1,000 below the Canadian average. University fees in Ontario are slated to rise to \$3,000 next year, the Conservative government there has announced.

Fot foreign students, it costs about \$8,000 a year to attend McGill, but a large number from France and other francophone countries are exempted from surcharge and pay the same fees as Canadians. A small number of Commonwealth students are also exempted.

Shapiro said McGill's appeal to international students helps keep standards at the university high and injects cultural cross-cutrents into academic life.

"We don't bring foreign students in because there aren't other students who would like to come. We bring them in because we believe it makes a substantive differ-

ence ro the education of the Quebec and Canadian students who are already here," Shapiro said.

The model here is one that all universities should use, whether in Quebec or somewhere else. The whole point of coming to a place like McGill is that you get a kind of special window, a much broader world than you would otherwise have if you were ar an institution that didn't have so many international students.

McGill gets no financial advantage in accepting foreign students since the extra fee they pay goes directly to the provincial

While governments are subsidizing the education of all university students, students from other provinces and around the world who study here are also pumping dollars into the local economy, Shapiro noted.

They don't come here and stop eating, or stop renting places."

While McGill has asked for the right to charge higher fees, this has been rejected by Quebec. Shapiro said McGill continues, to believe that university fees for all Canadian students in Quebec

'The (international students') differential should be minimal (because) these students are important to the future of the prov-ince and the education of our

"We are not just doing them a favot, they are doing us a favot by coming and enriching our envi-

The world is getting increasingly international and the last thing you want to do is minimize that. We ought to convince every university to be the same.

Vice-principal Tavenas, meanwhile, said one of the reasons for McGill's increasing populatity among other Canadian students is its high ranking in the Maclean's magazine survey of universities. Although McGill has slipped from the top spot, it's reputation temains intact.

The fact the tuition is about a \$1,000 less than the Canadian average would not in irself be enough to persuade a student to move here from a hometown campus, Tavenas said.

"Of course the cultural life of Quebec is a strong feature that brings students here."

(Reprinted with permission, The Gazette, Montreal, Jan. 16, 1996.)

Les étudiants étrangers coûtent 100 millions par année au Québec

Ils sont nombreux à rester au pays dans un «exode des cerveaux»

PAR FRANÇOIS BERGER

ES ÉTUDIANTS ÉTRANGERS sont de plus en plus nombreux à s'inscrire dans les universités du Québec, ce qui n'est pas étonnant puisque les pouvoirs publics leur font cadeau cette année de quelque 100 millions de dollars en exemptions de frais de scolarité et en subventions,

Ces étudiants venant de 186 pays tentent d'ailleurs en grand nombre de rester définitivement au pays à la fin de leurs études. Et les autotités ne les découragent pas de devenir immigrants au Canada, tout au contraire.

Le Québec connaît une ruée d'étudiants étrangers, suttout aux études supérieures, depuis le début des années 1990, un phénomène qu'on ne retrouve qu'en Colombie-Britannique où le nombre d'étudiants étrangers est en

Pendant que le reste du Canada connaissait un déclin, le Québec a enregistré une progression de 29 % du nombre d'étudiants étrangers depuis 1991, essentiellement grâce à l'apport de la France et des autres pays de la francophonie. Seule la Colombie-Britannique fait aussi bien au Canada, avec l'atrivée massive d'étudiants asiatiques

Selon le ministère canadien de l'Immigration, 10 172 étrangers détenaient l'automne dernier un permis de séjour pour étudier dans une université du Québec. C'est 27 % du total canadien. Aux études supérieures (maîtrise et doctorat), le Québec accueille 37 % des étudiants étrangets venant au Canada, surtout en génie, administrarion, économie, informatique, médecine et mathématiques.

Au moins les deux tiers de ces étudiants, qui accapatent le quart des places au doctorat, bénéficient de subventions directes de Québec ou d'Ottawa.

Moins du tiers d'entre eux vetsent la totalité des ftais de scolarité exigés des étrangers, qui peuvent atteindre 8 000 \$ par année. Les autres ne payent, en vertu d'ententes internationales, que les frais exigés des étudiants québécois (environ I 600 \$ pour des études à temps plein), ou reçoivent des fonds de l'Agence canadienne de développement international (ACDI).

Étant donné qu'il en coûte aux universités 12 300 \$ par année par étudiant en moyenne, selon le ministère de l'Éducation, le coût

annuel des étudiants éttangers est dans la formation des étudiants de l'ordre de 100 millions pour les gouvernements du Québec et du Canada, sans compter les subventions au logement ou à l'ali-

Mais «nous n'y perdons pas», affirme M. Jean-Paul Broudehoux, responsable de la coopération au ministère de l'Éducarion. Un étudiant étranger injecte 12 000 \$ par an dans l'économie du Québec, sans compter les frais de scolarité

Cependant, le fonetionnaire n'a pas tecommandé au gouvernement québécois de s'engager dans une politique de recrutement actif, parce qu'on ne peut démontrer la rentabilité à court terme de l'immigration étudiante, dit-il.

Exode des cerveaux

Même si les accords de coopération obligent les étudiants subventionnés à retoutner dans leur pays d'origine à la fin de leurs études, nombre d'entre eux deviennent immigrants permanents, note-t-on à Québec et à Ottawa. Les gouvernements n'ont cependant pas de données sut ce phénomène, décrit comme un «exode des cerveaux».

Bénéficiaites d'une aide destinée aux pays en voie de développement, les étudiants étrangers sont une cible de choix pour les services de l'immigration, puisqu'ils sont formés selon les normes nord-américaines. Il y a là une «contradiction» entre les besoins en immigration et les objectifs de l'aide internationale, note un fonctionnaire québécois responsable des programmes destinés aux étudiants étrangers.

Selon un analyste de Statistique Canada auteur d'une étude sur les étudiants étrangers, Mongi Mouelhi, ces personnes ont de plus en plus tendance à restet au Canada. Mais malheureusement, dit-il, on ne fait pas de suivi.

Selon M. Mouelhi, les étudiants arrivent au pays á un âge où ils peuvent s'adaprer facilement (les trois quarts ont moins de 30 ans).

C'est ainsi que les gouvernements du Canada et du Québec técupèrent les sommes investies

étrangers sous prétexte d'aide internationale. Une pratique dont ne se privent d'ailleurs pas d'autres pays qui font du recrutement intensif, comme les États-Unis, le Japon et l'Australie

Dans ce que les fonctionnaires qualifient de «marché international» des études supérieures, lié intimement à la recherche scientifique, le Canada se classe bon cinquième derrière les États-Unis, la France, l'Allemagne et la Grande-Bretagne, Les collèges et les universités du Canada avaient accueilli en 1992 4,5 % des I,4 million d'érudiants expatriés dans

Le Québec reçoit à lui seul 37 % des étudiants éttangers subventionnés par les programmes canadiens d'aide internationale, selon l'étude de M. Mouelhi.

Les ressortissants de l'Afrique noire représentent un étudiant sur cinq, tandis que ceux du Mahgteb et de l'Afrique du Nord prennent 12 % des places, selon Immigration Canada.

Mais le plus fort contingent d'étudiants étrangers provient de France, soit 20 % de l'effectif. Les Français sont exemptés des frais exigés en principe des étudiants étrangers et ne paient que les droits de scolarité demandés aux étudiants québécois.

Les étudiants français ont vu leur nombre tripler dans les universités québécoises, depuis 1987, et ils étaient 2083 l'automne dernier. Le quart d'entre eux se destine à des études en langue anglaise et fréquence McGill, Concordia et

Après les Français et les Africains, les étudiants les plus nombreux ptoviennent des États-Unis, de Hong Kong, de Chine, de Taïwan, de l'Iran, du Japon et du

C'est l'université McGill qui accueille le plus grand nombre d'étudiants étrangers, où ils représentent 10 % de tout l'effectif. Viennent ensuite l'Université de Montréal (5 % de l'effectif) et l'université Laval (4 %.)

(Reproduit avec permission, La Presse, le 15 janvier 1996.)

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Money is No Excuse to Eliminate Tenure

BY ERROL BLACK

ENURE IS THE MECHANISM that has evolved over time as a means of securing academic freedom in universities.

When a faculty member is hired, it is normally on a probationary basis and at a comparatively low salary. The mutual understanding (as defined explicitly in collective agreements or, in universities that do not have collective agreements, implied in the contractual arrangements) is that if the faculty membet performs well in his or her teaching, research and university and community service, he or she will be granted tenute. Achievement of tenure (normally around the age of 30) means essentially that the individual secures academic freedom, some job security and access to promotion procedures, which creates opportunities for advancement in rank and salary.

At most universities, including Brandon University, the probation petiod is three to five years. Applications for tenure are subjected to rigorous procedures involving evaluation of the applicant's teaching, research and service by the department, the dean, a faculty tenure committee and a university-wide tenure committee (consisting of a chair and five members with tenute and two deans). If the applicant is successful, tenure is granted; if not, the appointment is terminated.

There is a popular misconception (shared by some people who should know better) that tenure guarantees faculty members jobs for life. This is simply not true. Faculty members, like teachers, policemen, truck drivers, etc., can be fired for cause. At Brandon University, the relevant clause in the collective agreement states that:

Members may be dismissed only for just and reasonable cause such as, but no limited to, gross professional misconduct, persistent neglect of professional duty or gross misconduct.

These are precisely the same grounds which justify the dismissal of teachers, firemen, truck drivers,

However, because the purpose of tenure is to guarantee academic freedom, the article identifies actions or situations that do not con-

stitute just cause. Thus, "Criticism of the university or a controversial stand on public issues does not constitute just and teasonable cause." As well, "Personality conflict or incompatibility does not constitute just and reasonable

There is a similarly mistaken belief that faculty members cannot be Iaid off. The Collective Agreement at Brandon University, and most other universities, including the University of Manitoba, explicitly allows for layoffs in the event of redundancy (resulting from shifting enrolment patterns, changes in academic priorities and the like) and retrenchment (resulting from reduced funding). This is precisely the situation that exists in most workplaces, with one important difference.

In most universities, including Brandon University, decisions regarding layoffs cannot be made unilaterally by the university. On the contrary, they are subjected to procedures which are intended both to guarantee transparency and accountability and to protect the academic integtity of the

The core institutional arrangements of universities - university autonomy, collegial decisionmaking arrangements and academic freedom are currently under attack in Manitoba and across Canada. Actions by the federal government have sharply reduced transfers to provincial governments in support of post-secondary education (and health care and social assistance). Provincial governments are passing the cutbacks on to universities and colleges, creating fiscal crises in most institutions. The response of university boards and administrations in some institutions, including the University of Manitoba, has been to try and replace collegial decision-making arrangements governing layoffs with uni-Iateral managerial decisions based on the same critetia used by hotdog stand proprietors.

Ironically, many people, laboring under serious misconceptions about the nature of the university. have lauded this attempt to snatch power, because they believe it will allow universities to get rid of the "dead wood"

In fact, the University of Manitoba proposal explicitly states that: "Performance and promotion history shall not be a factor in determining who is laid off."

UMFA (the University of Manitoba Faculty Association) correctly interprets the university's demand for unilateral control over layoffs as a threat to academic freedom. In brief, they suspect that the university will use such power to get rid of people who challenge boards and administrations and make controversial statements that antagonize govetnments, business and so on. Moreovet, this threat is almost certain to intensify as universities are forced more and more to seek funds from private donors. I know of cases in Manitoba, for example, where potential donors have told boards and presidents that they will get nothing so long as professor so-and-so is at the university. Clearly, potential contributions, especially large ones, could tempt boards and administrations into using layoff procedures as a basis for getting rid of these faculty members.

I would suggest that, if we continue to get excessive interference from government in the internal affairs of universities (and we have had a lot of this in Manitoba in recent years), and, if, as a result, academic freedom and academic integrity are compromised, then we'll no longer have universities. We'll have another kind of institution that employs individuals on a contingent basis, offers courses that are supposedly related to local labor market needs and promotes research on parochial problems and needs. As well, a big chill will descend on scholarly activity as faculty members curtail their criticism of university boards and administrations, governments and other institutions in society, because they fear controversial and provocative statements will cost them their jobs and get them black-listed (which is what happened in the United States in the 1950s, during the McCarthy era).

Clearly, such an outcome will be dettimental to the province of Manitoba and to individuals in this province who seek a university education on a par with that offered in the rest of the world.

(Reprinted with permission, Brandon Sun. Errol Black is an economics professor at Brandon University.)

CBC Shakes the Tenure Tree

N OCT. 2, 1995, PETER we have relatively more moderate expectations as to what the salary gram Morningside interviewed a number of university presidents. What follows is the CBC radio transcript of part of that program.

Peter Gzowski - Would any of you like to shake the tenure tree? We have a situation in people who were hired in the sixties and seventies or so on, and may be occupying chairs which should go to younger minds, that may be not available...? Would any of you like to shake the tenure tree? Rob?

Robert Prichard - No, I think for the University of Toronto, let me speak only for my university. I believe that if you look across the world's best universities, if you take the best fifty universities in the world, all of them have come to believe that the tenure contract is the best form of employment for a petmanent faculty. I had a session with Bernard's [Shapiro] brother recently. Bernard's brother is president of Princeton. We were on a panel together and we were asked this question. He answered that if he were to line up the hundred most pressing issues facing Princeton University, changing or getting rid of tenure wouldn't be on the list. I think that tells us something. It tells me that if we at the University of Toronto are going to attract and retain the best faculty competitive with the best in the world, we are most unlikely to do that if we try to mark out a different space on the employment contract. It seems to be that that's just not a useful way to think about it. Furthermore, if you look at the University of Toronto, you see, teally see, quite fantastic change taking place at the University of Toronto within the context of tenure and in part because of the confidence tenure gives of our membership in this community of universities that are striving to set the highest possible standard. So I personally believe that the changes we need, it may be thirty or forty years from now that the employment contract that emerges for university professors at the leading universities will be somewhat different. It may be it will pay much more money with less security. The contract we have now is one which says: with a large degree of security

levels will be. That may change thirty or forty years from now but those that believe the way to change our universities most effectively now is to change that contract, I don't believe it's on. Furthermore, if you look at the universities and jurisdictions in Canada that have tried to change that, you look at the Alberta changes, you look at different places, I think there is zero evidence that this has improved the performance of the universities, that it's given more flexibility to universities. There's no such evidence to that effect, and the only university that has announced widely that it is eliminating tenure, Bennington University which you tead about front page in The New York Times in the spting, the reports are now that Bennington has lost another third of its enrollment and is on the brink of collapse as a university. This is not the issue.

David Strangway - I couldn't agtee more. At U.B.C. in the last ten years we've hired forty per cent of our faculty. I guess the question is: What is the problem with tespect to renewal and turnovet? The second observation that has come out tecently is: A lot of studies have been done about a number of institutions in the U.S. that have five year contracts. The interesting thing is that almost without exception they never make the difficult up or out decision and they always renew the five year contracts. So if that's what the question is, thete's less flexibility in the five year contracts than there is in the very tough "up or out" decision that's made when tenure is granted. So it's a very tough, high quality selection process as Rob says and that's the way we get the very best people into our institutions.

Lorna Marsden - Tenure is really crucial for inside the universities so that junior faculty can challenge the ideas and wisdom of senior faculty. If that hatsh and hard debate between newly minted professors and older ones doesn't take place then the student suffers. That's where tenute really has its greatest value.

Thomas Travis - I think tenure is a false issue. If you look at the universities over that last ten years, it's been basically a buyers market. We've had enotmous numbers of applications for each position and we're in a very fortunate position...

(The group of university presidents interviewed was made up of Robert Prichard of the University of Toronto, Toronto, David Strangway of the University of British Columbia, Vancouver, Lorna Marsden of Sir Wilfrid Laurier, Waterloo, Thomas Travis of Dalhonsse University, Halifax and Bernard Shapiro, Principal at McGill University, Montreal.)

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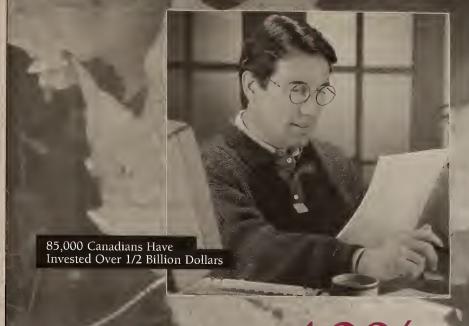


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Censured Administrations in the United States

INVESTIGATIONS BY THE AMERican Association of University Professors of the administrations of the institutions listed below show that, as evidenced by a past violation, they are not observing the generally recognized principles of academic freedom and tenure endorsed by this Association, the Association of American Colleges and Universities, and more than 150 other professional and educarional organizations. The 1940 Statement of Principles on Academic Freedom and Tinute may be found in the May-June 1990 issue of Academic

This list is published for the purpose of informing Association members, the profession at large, and the public that unsatisfactory conditions of academic freedom and tenure have been found to prevail at these institutions. Names are placed on or removed from this eensure list by vote of the Association's Annual



Placing the name of an institution on this list does not mean that censure is visited either upon the whole of the institution or upon the faculty, but specifically upon its present administration. The term "administration" includes the administrative officers and the govetning board of the institution. This censure does not affect the eligibility of nonmembers for membership in the Association, nor does it affect the individual rights of members at the institution in question.

Members of the Association have often considered it to be their duty, in order to indicate rheir support of the principles violated, to refrain from accepting appointment to an institution so long as

it remains on the censure list. Since circumstances differ widely from case to case, the Associarion does not assert that such an unqualified obligation exists for irs members; it does urge that, before accepting appointments, rhey seek information on present conditions of academie freedom and tenure from AAUP (500-1012 Fourteenth St. N.W., Washington, D.C. 20005-3465) and prospective departmental colleagues. The Assoeiation leaves it to the discretion of the individual, possessed of the facts, to make the proper decision.

The censured administrations, with dares of censuring, are listed below. AAUP's Bulletin or Academe reports were published as indicated in the second column. Reference should also be made to "Developments Relating to Censure by the Association" and to the "Report of Committee A," each of which appears annually in Academe.

AAUP LIST OF CENSURED ADN	/INISTRATIONS	
GROVE CITY COLLEGE PENNSYLVANIA	March 1963(15-24)	1963
UNIVERSITY OF THE OZARKS ARKANSAS Censure was voted specifically on the Board of Trustees.	December 1963(352-59)	1964
and not on the institution's administrative officers.	September 1967(292-302)	1968
AMARILLO COLLEGE TEXAS	December 1968(433-38)	1969
FRANK PHILLIPS COLLEGE TEXAS VIRGINIA COMMUNITY COLLEGE SYSTEM	April 1975(30-38)	1975
CONCORDIA SEMINARY MISSOURI	April 1975(49-59)	1975
HOUSTON BAPTIST UNIVERSITY	April 1975(60-64)	1975
MURRAY STATE UNIVERSITY KENTUCKY	December 1975(322-28)	1976
BLINN COLLEGE TEXAS	April 1976(83-94)	1976
MARQUETTE UNIVERSITY WISCONSIN	April 1976(83-94)	1976
UNIVERSITY OF OSTEOPATHIC MEDICINE	7,5111 1370(03 3 1)	
AND HEALTH SCIENCES IOWA	April 1977(82-87)	1977
STATE UNIVERSITY OF NEW YORK	August 1977(237-60)	1978
PHILLIPS COUNTY COMMUNITY COLLEGE ARKANSAS	May 1978(93-98)	1978
UNIVERSITY OF TEXAS OF THE PERMIAN BASIN	May 1979(240-50)	1979
WINGATE COLLEGE NORTH CAROLINA	May 1979(240-50)	1979
OLIVET COLLEGE MICHIGAN	April 1980(140-50)	1980
NICHOLS COLLEGE MASSACHUSETTS	May 1980(207-12)	1980
YESHIVA UNIVERSITY NEW YORK	August 1981(186-95)	1982
AMERICAN INTERNATIONAL COLLEGE MASSACHUSETTS	May-June 1983(42-46)	1983
ILLINOIS COLLEGE OF OPTOMETRY	November-December 1982(17a-23a)	1984
METROPOLITAN COMMUNITY COLLEGES MISSOURI	March-April 1984(23a-32a)	1984
WESTMINSTER COLLEGE OF SALT LAKE CITY	November-December 1984(1a-10a)	1985
SOUTHWESTERN ADVENTIST COLLEGE TEXAS	January-February 1985(1a-9a)	1985
TALLADEGA COLLEGE ALABAMA	May-June 1986(6a-14a)	1986
SOUTHERN NAZARENE UNIVERSITY OKLAHOMA	November-December 1986(7a-11a)	1987
THE CATHOLIC UNIVERSITY OF PUERTO RICO	May-June 1987(33-38)	1987
HUSSON COLLEGE MAINE	May-June 1987(45-50)	1987
HILLSDALE COLLEGE MICHIGAN	May-June 1988(29-33)	1988
UNIVERSITY OF JUDAISM CALIFORNIA	May-June 1988(34-40)	1988
MARYLAND INSTITUTE COLLEGE OF ART SOUTHEASTERN 8APTIST	May-June 1988(49-54)	1988
THEOLOGICAL SEMINARY NORTH CAROLINA	May-June 1989(3S-4S)	1989
ALABAMA STATE UNIVERSITY	May-June 1989(46-56)	1989
CONCORDIA THEOLOGICAL SEMINARY INDIANA	May-June 1989(\$7-67)	1989
THE CATHOLIC UNIVERSITY OF AMERICA	September-October 1989(27-40)	1990
SAINT LEO COLLEGE FLORIDA	November-December 1989(34-40)	1990
NEW YORK UNIVERSITY	May-June 1990(49-56)	1990
DEAN JUNIOR COLLEGE MASSACHUSETTS	May-June 1991(27-32)	1992
WESLEY COLLEGE DELAWARE	May-June 1992(24-36)	1992
BALTIMORE CITY COMMUNITY COLLEGE	May-June 1992(37-41)	1992
LOMA LINDA UNIVERSITY CALIFORNIA	May-June 1992(42-49)	1992
CHOWAN COLLEGE NORTH CAROLINA	May-June 1992(S0-S4)	1992
CLARKSON COLLEGE NEBRASKA	May-June 1993 (46-53)	1993
NORTH GREENVILLE COLLEGE SOUTH CAROLINA	May-June 1993(54-64)	1993
SAVANNAH COLLEGE OF ART AND DESIGN	May-June 1993(65-70)	1993
UNIVERSITY OF BRIDGEPORT	November-December 1993(37-45)	1994
BENEDICT COLLEGE SOUTH CAROLINA	May-June 1994(37-46)	1994
NYACK COLLEGE NEW YORK	September-October 1994(73-79)	1995
BENNINGTON COLLEGE	March-April 1995(91-103)	1995
ALASKA PACIFIC UNIVERSITY	May-June 1995(32-39)	1995
ESSEX COMMUNITY COLLEGE MARYLAND	May-June 1995(40-50)	1995
STEVENS INSTITUTE OF TECHNOLOGY NEW JERSEY	May-June 1995(51-56)	1995

Réaffectation de 25 millions au CRSNG

Par Janvier, Le Ministre d'État aux Sciences et à la Technologie, Jon Gerrard, a annoncé l'octroi de 25 millions de dollars au programme de partenariat industriel du CNR et du CRSNG (5 millions de dollars par an pendant cinq ans). Il ne s'agit pas là d'argent frais; les fonds proviennent d'autres parties des budgets du CNR et du CRSNG.

M. Gerrard à déclaré que l'Examen des sciences et de la technologie qu'on nous promertait depuis longtemps ferair partie du budget fédéral du début mars. Il a indiqué à ReSearch Money que les annonces récentes de financement des nouveaux Réseaux fédéraux de centres d'excellence montrent que le gouvernement est en train de procéder à une restructuration. Ajoutée aux fonds annoncés pour PRECARN, CANARIE, TRIUMF, l'Institut national d'optique et d'autres, cette mesure traduit une activiré importante, elle-même le reflet d'un nouvel élan stratégique.

Lower RRSP Limits for 1996

T IS RRSP TIME AGAIN. FOR those who plan ahead and will make immediate RRSP contributions ro the 1996 tax year, there are certain rule changes of which you should be aware. Martin's February 1995 Federal Budget reduced RRSP room. For the 1996 rax year, the maximum contribution limit is 18% of earned income to \$13,500. It was \$14,500 in 1995

Most members of defined benefit plans will be allowed to eontribute \$1,000 to their RRSP for the 1995 tax year. This "offset" disappears in 1996 as a result of changes introduced in the 1995 budger. At present, the RRSP maximum contribution will be frozen through to 1997 at the lower limit of \$13,500. It will increase by \$1,000 per year to \$15,500 in 1999 as of now. Then, the limit is to be indexed by the average industrial wage unless Mr. Martin or his successors change the rules once more.

Early Retirement

FROM PAGE 3

of their retiring allowance. (It could be more generous for service prior ro 1989, and less generous for service after 1995. See revisions in the 1995 federal budget regarding retiring allowances). For the remaining portion, it might pay to take the allowance over a period rather than as a lump-sum payment to reduce taxes.

You should be aware of Revenue Canada's Interpretation Bulletin IT-337R2 which effectively states that Revenue Canada may disqualify the tax-deferred status of the retiring allowance, if some period (undefined in the Bulletin) does not ensue between retirement and accepting employment, even on a reduced basis, with the same employer. In the public service, where many have received early retirement allowances, some public servants were advised not to accept any work with the same em-

ployer for a six-month period. This is something else to check with your tax consultant and financial planner.

Finally, do not be stampeded into making a hasty decision. Indicate your interest within the specified time window offered, but do not make a final decision until you have obtained the advice of a financial planner and tax expert. Do not assume that a package negotiated by a colleague is necessarily the best one for you. Your financial situation and tax circumstances may be different, so it is important to seek expert advice.

(George J. De Benedetti is the Chair of the Collective Barganning and Economic Benefits Committee of CAUT.)

1. Council of Nova Scotia University Presidents, "Rationalization of Teacher Education in Nova Scotia: Report of the Transition Committee on Resources, October 14, 1994, page 10.

2. Ibid.

CAUT 1995 INCOME TAX GUIDE

NERVOUS ABOUT APRIL? Don't frett All the information you need to prepare your income tax return is in the CAUT Tax Guide

Tax tips at your

IN THIS ISSUE finger tips.

Beijing 'Platform' Ambushed by 'Conservatives'

BY SHAHRZAD MOJAB

SINCE THE BEIJING CONFER-ence in September women in all walks of life have been meeting to shate their experiences and reflect upon the outcome of the conference and its implications for the collective and individual lives of women in Canada.

Although not all could attend the United Nations Fourth World Conference on Women, one could log on through the Internet via a special Beijing confetence 'setvet' established to keep women around rhe world informed about the

In this way we could follow discussions on women's issues for some months before the confetence. And since it ended there have been both campus and community post-Beijing events.

Despite its shortcomings, the final document of the conference Platform for Action, is considered to be a success. Article 1 of the mission statement states:

"The Platform for Action is an agenda for women's empowerment. It aims at acceletating the implementation of the Natrobi Forward-looking Strategies for the Advancement of Women and at temoving all the obstacles to women's active participation in all spheres of public and private life through a full and equal share in economic, social, cultural and political decision-making.

"This means that the principle of shared power and tesponsibility should be established between women and men at home, in the workplace and in the wider national and international communities. Equality between women and men is a matter

of human rights and a condition inist values on the entire internafor social justice and is also a necessary and fundamental prerequisite for equality, development

'A transformed partnership based on equality between women and men is a condition for people-centred sustainable development. A sustained and longterm commitment is essential, so that women and men can work together for themselves, for their children and for society to meet the challenges of the twenty-first

This document includes 12 critical areas of concern: poverty, education, health, violence, armed conflicts, economic participation, power-sharing, decision-making, national and international machineries, human tights, mass media, environment and development, and 'girl child' issue. However, it lacks an enforcement mechanism.

The 189 countries that tatified the document are expected to provide the UN with reports documenting the status of women. A high-level post is also established at the UN to advise the Sectetaty General on gender issues. Rosalio Green was recently appointed to

In preparation for the Beijing conference, there were three major UN conferences on human rights in Vienna (1993), on population and development in Cairo (1994), and the Social Summit in Copenhagen (1995). In all these conferences, including Beijing, for the first time the international community witnessed a unified effort of all the conservative and fundamentalist forces of the North and South to teject what was perceived às the imposition of Western femtional community.

These coalitions were led by some of the Muslim states including Iran, Sudan, Libya, Kuwait, Yemen, Bahrain, United Arab Emirates, and Afghanistan and some Catholic states such as the Vatican, Peru, Bolivia, Ecuador, Guatemala, Honduras, Ireland and the Philippines.

The contested areas include the concept of "rights" - rights of women in family, society, economy, politics, and their rights over their own body — and the defini-tion of "gender" versus "sex," and "equality" versus "equity."

The Islamic and Christian fundamentalists argued that the Platform for Action had undermined the divine role of women as mothers as well as the biologically determined differences between men and women. Thus, they lobbied for the replacement of the concept "equity" by "equality," and "gender" by "sex." Despite the conservative pressure, these words stayed in the final document but fundamentalists remained defiant.

The conference brought into the open the highly polarized positions on women and feminist movements. On the one hand, which seek the revival of religion and aroue that culture and tradition precede all international laws and regulations regarding the status of women. On the other hand, secular, libertarian and democratic forces seek to remove traditional and cultural barriers, and demand the establishment of a sysrem of international monitoring of women's rights.

The academia is equally divided: Some, subscribing to cultural relativist frameworks, tend to legirimate conservative values; others advocate the recognizion of women's rights as human rights, arguing that such rights be upheld irrespective of culture and religion.

These political and ideological differences occur in the context of an ongoing economic crisis and globalization. Many governments, including ours, respond to the crisis through "structural adjustments" and budget cuts which have adversely affected women. In most cases, including universities, the programs affected by cuts are the ones which were developed to address equity issues. Women's groups, on or off campus, generally are excluded from the decision-making process in te-

Demanding the effective implementation of the Platform for Action must be a priority. In early February, women's groups from all over the United States organized "Women's Expo '96." For two days, women gathered in Washington, D.C. to address four major areas of affirmative action, federal budget, levelling the playing field, and envisioning the future.

What is taking place in our country? How are we planning to implement the achievements of the Beijing conference? Who is included and who is excluded from this process?

Academics can contribute to the struggle by, among other things, participating in reporting the status of women to the international community. So far, the state has been the only source of such information. The NGOs, independent women's groups, and community based organizations are planning to participate in the reporting process. We should enhance the power of civil society by joining these groups.

(Shahrzad Mojab 15 Assistant Professor in the Department of Applied Social Science at Concordia University in Montreal and a member of CAUT's Status of Women Committee.)

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FINAL CALL FOR NOMINATIONS TO CAUT OFFICER POSITIONS AND AS CHAIRS AND MEMBERS OF CAUT STANDING COMMITTEES

Nominations are now being actively sought for election to the Executive Committee, namely: CAUT President, Vice-President, Treasurer, and two Members-at-large. Nominations are also being sought for election to positions on the four CAUT Standing Committees: Academic Freedom and Tenure - one vacancy; Collective Bargaining and Economic Benefits — Person Chairing, two vacancies; Librarians - three vacancies; and Status of Women two vacancies. Individual affiliated members and associate members of CAUT are entitled to make nominations.

In order to maintain the effectiveness of CAUT as an organization it is extremely important that well qualified members of local and rovincial associations are nominated. Elections will take place at the CALIT Council meeting in Ottawa in May 1996.

DESCRIPTION DE POSITIONS

The President: Responsible for guiding the affairs of the Association between meetings of Council and for ensuring that policies approved by Council are implemented. A nominee for the position of President should have had considerable experience in faculty association affairs at the local or provincial level

The Vice-President: Responsible, in particular, for the publications program of CAUT and, as a senior officer, for assisting the President oth his or her responsibilities.

The Treasurer: Responsible for the preparation of draft budgets and financial statements and for ensuring that proper controls remain in place to ensure the financial integrity of the Association.

COMMITTEE MEMBERS

Academic Freedom and Tenure Committee

Nominees for positions on the Academic Freedom and Tenure Committee should have considerable experience in the area of professional rights, grievances and discrimination policy. Nominees should also have knowledge of policy matters pertaining to academic rights. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings including fact-finding missions, drafting of documents, and other related duties. Nominees for the Person Chairing normally must have served at least one year on the Committee.

Collective Bargaining and Economic Benefits Committee

Nominees for positions on the Collective Bargaining and Economic Benefits Committee should have demonstrated experience in the area of collective bargaining and/or analysis of economic benefits. Elected members shall normally serve for three year terms, with the possibility of one renewal, and should be able to commit time in between meetings (four per year) to the work of the committee, including conference planning, drafting of documents and other related activities.

Nominees for positions on the Librarians' Committee should have considerable experience and knowledge of the professional interests and academic concerns of librarians at Canadian universities. Nominees ought to be aware of policy matters pertaining to academic rights and working conditions of university librarians, Nominees should be willing and available to dedicate significant time to the Committee's work between meetings (three per year), including the biennial conference, annual insert to the Bulletin; drafting or editing documents, responding to enquiries and other related activities.

Status of Women Committee

Nominees for positions on the Status of Women Committee should have considerable experience representing the interests of and coordinating strategies promoting the status of women. Nominees should also have knowledge of policy matters pertaining to the status of women. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings (four per year) including the Status of Women

Conference planning (held once a year), annual Bulletin insert, drafting of documents, and other related duties.

TERM DE DESICE

The term of office for the President, Vice-President and Executive Committee Members-at-large is one year; the term of office for the Treasurer is two years. The term of office for the Person Chairing the Collective Bargaining and Economic Benefits Committee is two years. The term of office for members of CAUT Standing Committees is three years.

NDMINATION PRDCEDURE

Nominations should be sent to

Professor Mark Sandilands Person Chairing, Elections and Resolutions Committee CAUT, 2675 Queensview Drive, Ottawa, ON K2B BK2

They should include:

- A letter of nomination
- A brief statement of why the nominator feels the nominee is qualified to serve,
- The agreement of the nominee to serve if elected.
- A completed copy of the "Standard Information Form" (available from any Faculty Association office or from CAUT)
- For nominees to the Academic Freedom and Tenure Committee, a full academic curriculum vitae.

Note: Information on release time for CAUT Officer positions and CAUT Standing Committee Chairs can be found in the Information Service tab no. 48 pages 4 - 7.

NOMINATION DEADLINES

- Academic Freedom and Tenure Committee: March 1, 1996
- Collective Bargaining and Economic Benefits Committee: March 1, 1996
- Librarians' Committee: March 1, 1996
- Status of Women Committee: March 1, 1996
- · All other nominations: March 31, 1996 if possible

DERNIER RAPPEL DE CANDIDATURES AUX POSTES DE DIRIGEANTS DE L'ACPPU, DE PRÉSIDENTS ET DE MEMBRES DES COMITÉS PERMANENTS DE L'ACPPU

ous sollicitons activement des candidatures à des postes au Comité de direction, soit: la présidence, la vice-présidence, la trésorerie, et deux postes de membres ordinaires de l'ACPPU. En outre, nous sollicitons des candidatures à des postes aux quatre comités permanents de l'ACPPU- un poste au Comité de la liberté universitaire et de la permanence de l'emploi; deux postes au Comité de la négociation collective et des avantages économiques dont celui de la présidence; trois postes à celui des bibliothécaires; et deux postes au Comité du statut de la femme, Les membres affilies individuels et les membres associés de l'ACPPU ont le droit de présenter des candidatures.

Pour que l'ACPPU demeure une organisation efficace, il est donc trés important de proposer des candidats qualifiés des associations locales et provinciales. Les élections se tiendront à l'occasion de l'assemblée du Conseil qui aura lieu à Ottawa en mai

DESCRIPTION DES POSTES

La présidence : La personne élue est responsable de la direction affaires de l'association entre les assemblées du Conseil et s'assure que les directives approuvées par le Conseil sont mises en oeuvre. Les candidats à la présidence doivent posséder une expérience considérable en matière d'associations de professeurs à l'échelle locale ou provinciale.

La vice-présidence : La personne élue est responsable, en particulier, du programme des publications de l'ACPPU et, en tant que dirigeant supérieur, elle aide la présidente ou le président à s'acquitter de ses responsabilités.

La trésorerie : La personne élue est responsable de la préparation des projets de budgets et d'états financiers. Elle veille à la bonne gestion des affaires pour assurer l'intégrité financière de l'Association

LES MEMBRES DES COMITÉS

Le Comité de la liberté universitaire et de la permanence de l'emploi Les candidats et candidates à des postes du Comité de la liberté

universitaire et de la permanence de l'emploi devraient avoir une expérience considérable dans le domaine des droits pro-fessionnels, des griefs et des politiques concernant la discrimination. Ils devraient également connaître les questions de principe relatives aux droits des universitaires. Les candidats et candidates devraient être disponibles et prets à consacrer

beaucoup de temps aux travaux du comité entre les réunions et à participer, notamment, à des missions d'enquête, à la rédaction de documents et à d'autres tâches connexes. Les candidats et candidates à la présidence doivent normalement avoir siègé au moins un an au comité.

Le Comité de la négociation collective

et des avantages économiques

Les candidats et candidates à des postes du Comité de la négociation collective et des avantages économiques devraient avoir fait la preuve de leur expérience dans le domaine de la négociation collective ou de l'analyse d'avantages économiques. Les membres élus siègent normalement trois ans au comité et leur mandat peut être renouvelé une fois. Ils devraient également pouvoir consacrer du temps aux travaux du comité entre les réunions, qui ont lieu quatre fois par année, notamment en organisant des colloques, en rédigeant des documents ou en participant à des activités connexes.

le Comité des bibliothécaires

Les candidats et candidates à des postes du Comité des bibliothécaires devraient avoir une expérience et une connaissance considérables des intérêts de la profession et des préoccupations pédagogiques des bibliothécaires des universités canadiennes. Les candidats et candidates doivent connaître les questions de principe touchant les droits universitaires et les conditions de travail des bibliothécaires d'université. Ils devraient être disponibles et prêts à consacrer beaucoup de temps aux travaux du comité entre les réunions, qui ont lieu trois fois par année, notamment en participant à l'organisation du colloque biennal, au supplément annuel du Bulletin, à la rédaction ou à la révision de documents, en répondant à des demandes de renseignement et à d'autres activités connexes

Le Comité du statut de la femme

Les candidates à des postes du Comité du statut de la femme devraient avoir une expérience considérable dans la représentation des intérêts des femmes et dans la coordination de stratégies mettant en valeur la condition des femmes. Les candidates devraient également connaître les questions de principe touchant la condition des femmes. Elles devraient être disponibles et prêtes à consacrer beaucoup de temps aux travaux du comité entre les réunions, qui ont lieu quatre fois par année, et à l'organisation de la conférence annuelle du statut de la femme, au supplément annuel du Bulletin, à la rédaction de documents et à d'autres tâches connexes.

Le mandat de la présidence et de la vice-présidence de même que des membres ordinaires du Comité de direction est d'un an. Le mandat de la trésorerie est de deux ans. Le mandat de la présidence du Comité de la négociation collective et des avantages économiques est de deux ans. Le mandat des membres des comités permanents de l'ACPPU est de trois ans.

MÉTHODE DE MISE EN CANDIDATURE

Il faut envoyer les candidatures à

M. Mark Sandilands

Président, Comité des élections et résolutions ACPPU, 2675, promenade Queensview Ottawa (Ontario) K2B 8K2

Les pièces suivantes doivent accompagner les mises en candidature ;

- · Une lettre de mise en candidature.
- Une brève déclaration expliquant pourquoi la personne qui présente le candidat ou la candidate estime qu'il ou elle possède les qualités voulues.
- L'accord du candidat ou de la candidate de sièger au comité advenant son élection
- Une copie du Formulaire d'information réglementaire à l'intention des candidats à un poste électif de l'ACPPU, disponible auprés des associations de professeurs ou de l'ACPPU
- Pour les candidats au Comité de la liberté universitaire et d la permanence de l'emploi, un curriculum vitae complet de leur expérience universitaire.

Note : Les renseignements au sujet du dégagement pour les postes au Comité de direction ainsi que les présidences des comités permanents de l'ACPPU se trouvent dans le service d'information, sous l'onglet 48, aux pages 4 - 7.

DATE LIMITE DES MISES EN CANDIDATURE

- Le Comité de la liberté universitaire et de la permanence de l'emploi : le ier mars 1996
- Le Comité de la négociation collective et des avantages économiques le 1^{er} mars 1996
- Le Comité des bibliothécaires : le 187 mars 1996
- Le Comité du statut de la femme : le 1er mars 1996
- Toutes les autres mises en candidature : le 31 mars 1996 si possible

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BUSINESS ADMINISTRATION

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CARDIOLOGY

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INDEX ADMINISTRATIVE STUDIES

AGRICULTURAL ECONOMICS ARTS VISUELS BIOCHEMISTRY & MOLECULAR BIOLOGY

BUSINESS ADMINISTRATION CAROLOGY COMMERCE COMMERCE & ADMINISTRATION COMMUNICATION STUDIES COMPUTING SCIENCE COUNSELLING DANCE **OENTISTRY** DIVINITY **ECONOMICS**

BIOLOGY

EDUCATION

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ENVIRONMENTAL SCIENCE EXTENSION

MENNONITE STUDIES

MODERN LANGUAGES

MOLECULAR BIOLOGY

OUTDOOR RECREATION, PARKS AND TOURISM

PHYSICS & ASTRONOMY POLITICAL STUDIES

PECIATRIC MEDICINE

PHILOSOPHY

PSYCHOLOGY

RELIGIOUS STUDIES SCHOOL PSYCHOLOGY

SECONDARY FOUCATION

MUSIC NURSING OPTOMETRY

COMMERCE

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COMMERCE & AOMINISTRATION

CONCORDIA UNIVERSITY - Faculty of Commerce and Administration. Applications are invited for a termineration and switning faculty portion in Management Information Systems, 1 996. For apportment as effective June 1, 1996. For apportment as candidates who have completed their PRD and who have a strong research and feathing comments in the control of the property of

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SOCIAL WORK

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SUMMER SESSION ACCOMMODATIONS

NOTICEBOARD

FOR RENT

Paris: Furnished Studio. Very sunny. Sep. fully eq. krichen (4 appl.) and WC, 3-pece bathr. All wares & bedding. TV, phone, UG sec. park. Conv. location. Ideal for sab. SeptiOct. 1996 through Lune 97. \$900.00 + maintenance/month. (604)732-9016.

McGILL LINIVERSITY

Research Associate — Experimental High Energy Physics

Research Associate — Experimental High Energy Physics Experimental High Energy Physics The MCGIII University High Energy Physics Group Invited applications for a research associate position to work, on tron-proton collider located at DESY in Hamburg, Germany. The successful condidate will be standered at DESY in didate will be standered at DESY where he or the will be able to participate fully not be standed at the stander of the tronger of the stander of the transport of the supplement for Hamburg, Applicant should stend as curriculum with a and have the transport of the supplement for Hemburg, Applicant should stend as curriculum with a and have supplement for Hemburg Applicant should stend as curriculum with a not should stend as the supplement for Hemburg, Applicant should stend as the supplement for receiver full considera-tion, applications should be received to priority will be given to Canadian outress and permanent residents of Canada.

UNIVERSITY OF SASKATCHEWAN

Invites applications and nominations for the position of

DEAN OF GRADUATE STUDIES &

RESEARCH

The University of Saskatchewan offers an outstanding opportunity to candidates committed to the development and direction of a College of Graduate Studies and Research dedicated to excellence in graduate teaching and scholarship. The Dean is responsible to the Vice-President (Academic) for the leadership and administration of the academic programs and activities of the College.

The University of Saskatchewan offers graduate programs to the Master's level in all of its thirteen colleges. The Ph.D. degree is available in a wide variety of disciplines in the College of Arts and Science and in eleven of the professional colleges. Programs leading to a postgraduate diploma are offered. In 1995-96, the University of Saskatchewan student body comprised approximately 19,500 students; of these, approximately 1500 full-time and 500 part-time students were engaged in graduate degree programs.

The Dean will provide dynamic leadership within the College, will act as an advocate for The Dean will provide dynamic leadership within the College, will act as an advocate for graduate students in the first instance, and will be an established scholar and with proven administrative ability. The Dean will normally hold an academic appointment as a professor. The Dean will also be involved in the University's general academic leadership, and is expected to provide leadership for the continuing development of the graduate programs within the university. The Dean will work collaboratively with the Associate Vice-President Research. The appointment will be for a term of five years in the first instance and will be effective July 1, 1996 or as soon thereafter as possible.

Nominations and applications with complete resumes will be accepted until March 15, 1996 or until a suitable candidate has been found and should be submitted to:

Dr. Patrick J. Browne, Vice-President (Academic) E216 Administration Building, 105 Administration Place University of Saskatchewan SASKATOON, SK S7N 5A2

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

The University of Saskatchewan is committed to the principles of Employment Equity and welcomes applications from all qualified candidates. Women, people of Aborigina descent, members of visible minarities, and people with disabilities are invited to identify themselves as members of these designated groups on their application.

LINGUISTICS Biological and Physical Foundations of Language

The Linguistics Department at the University of Manitoba invites applications for a full-time one- or two-year sessional appointment (from 1 September 1996 to 30 April 1977, or from 1 September 1996 to 30 April 1979, or from 1 September 1996 to 30 April 1979 and then also from 1 September 1997 to 30 April 1978, subject to budgetary approval, at the rank of Assistant Professor and with salary to depend on qualifications and experience.

Teaching duties and MA/PhD supervision will combine one of the core areas of linguistic theory - phonology; morphology, syntax, semantics-with a subject area such as the anatomy of speech production and per-ception, neurofinguistics, psycholinguistics, first language acquistion, aphasiology, etc. At this time, research specialties are, in principle,

The completed doctoral degree and an active research programme as well as demonstrated excellence in research and teaching in the combined area of specialisation are required.

in keeping with the Department's overall approach, preference will be given to candidates able to demonstrate competence in several theo retical frameworks; in-depit hamiliarily, both analytical and practical, with a non-indocuropean language; and substantial field research experience in a language other than the applicant's own.

Experience in both linguistics and speech/language pathology and the ability to take an active and creative role at the interface between the existing pre-professional program in linguistics and an incipient profes-sional M.Sc. program in communicative disorders will be a special asset.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal peoples, and persons with disabilities. The University offers a smoke-free work environment, sawe for specially designated areas. This advertisement is directed to Canadian citizens and permanent residents.

Further details may be requested by e-mail (LINGOPTECCM LIMANITO-BA.CA) or fax (204/275-5781). Applications (including curriculum vitae, offprints, preprints, etc.) and three letters of reference must be sent to reach the Department by 30 March 1995 and should be addressed to: H.C. Wolfart, Professor and Head, Linguistics Department, University of Manitoba. 514 Fletcher Argue Building, 28 Trueman Walk, Winnipeg, Manitoba R3T SV5

This ad replaces the one previously published for a two year contingent position in Biological and Physical Foundations of Language.

CLASSIFIEDS

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COMMUNICATION STUDIES

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DENTISTRY

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DIVINITY

TRINITY COLLEGE, Faculty of Drivinty incites applications for a position in the field of New Testament studies. The successful candidate must have the qualifications necessary for applications to the rank of assistant Frofessor in the Testament to the rank of assistant Frofessor in the Testament of the rank of assistant Frofessor in the Testament of the Park of th

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ECONOMICS

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UNIVERSITY OF PRINCE EDWAND ISLAND Department of Economics. The University of
Department of Economics at the
Assistant Professor level, commencing, July 1,
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BISHOP'S UNIVERSITY - The Graduate's School of Education at Biothop's University immite application for a lenuir-transf. Equility portione, pending budgetary approval. The School uses an integrated team approach for offering quality, preservice and inservice teacher education programmes. To complement this team, we seek an professional educators for a new approach for offering quality, preservice and inservice and inservi

THE HONG KONG POLYTECHNIC UNIVERSITY 香港理工大學

Department of Health Sciences Professor/Associate Professor in Nursing

The appointee will be required to (a) be active in research and act as a lacilitator for research in the department; (b) undertake course leadership and administration, including administrating his/her own subjects, organizing clinical placements for undergraduate audents, preparing budgets, tet, and initiate curviculum development; (c) teach course at undergraduate postgraduate and postes/perience levels, and set and assess assignments associated with these courses (d) serve on departmental, laculty of University committees; and (e) undertake any other duties as assigned by the Head of Department.

Candidates are expected to have (a) a PhD degree in Nursing or a Nursing-related subject; (b) a good research record; and (c) substantial experience in teaching and academic administration.

For appointment at Professor level, a distinguished record of research and scholarship is required.

initial appointment will be made on a fixed-term gratuity-bearing contract of normally three years with generous fringe benefits.

Salaries

(CAD\$1 = HK\$5.66 as at 21 December 1995)

Professor: HK\$736,140 - HK\$977,940 per annum Associate Professor: HK\$705,600 - HK\$947,880 per annum

rifed to send in detailed curriculum vitae (in duplicate) with names and addresses of three referees to the Personnel Office, Room AG426, Core A, Chung Sze Yuen Building, The Hong Kong Polytechol. University, Hung Horn, Kowloon, Hong Kong (Fax: (632) 2764 3374; E-mail: postaff@polyu.edu.hk) belore March 1, 1996. Please indicate the Department, post and specificilism to which application is made. General informa-tion about the University and specific posts advertised are available on the University's World Wide Web screen http://www.polyu.edu.hk.



Brandon University — Position Vacancy DEAN OF EDUCATION

Applications and nominations are invited for the position of Dean of the Faculty of Education. The Dean reports to the Vice-President (Academic and Research). The appointment is normally for a five-year term (subject to re-appointment) and will be effective August 1, 1996 or soon the

Preferred applicants or normness will have a strong background in teaching, research and educational administration and appropriate academic credentals; including a doctorate or marter's degree. Experience with aboriginal education is highly desirable. A background that includes experience in the public knob system and innoventive leadership and to notivate and work too present with a strong and work cooperatively with faculty staff and students within the Faculty of Education, and with other Faculties and units on campus. As well, the successful candidate will be expected to be an effective external representative of the Faculty in dealings with other educational institutions; government departments and agendes, professional groups, and Industry. The Faculty has recently embarked upon a strategic planning process and is profiled for change.

Brandon University has a full-time and part-time undergraduate population of some 3800 students and employs approximately 200 faculty and 200 support staff. The University offers undergraduate degree programs in Arts, Science, Education, Music and General Studies, as well as graduate degrees in Education and Music.

Currently, the Faculty of Education is comprised of 26 (FTE) faculty and 900 full and part time students and offers a four-year E.E.d., a two-year after degree IB.Ed., Alony, a five-year concurrent degree in Music and Education, and, a whater of Education. The Faculty has achieved national and international accident for its innovative programs for failing of nonthers and abordiginal teachers and administrators (i.e. BUNTEP and PENT). Included in the Faculty is the Department of Phylical Education.

In accordance with Canadian Immigration regulations this advertisement is directed primarily to Canadian citizens and per-manent residents, Blandon University is an equal opportunity employer and both men and women are encouraged to apply.

Nominations and applications with an up-to-date curriculum vitae and the names and addresses of at least three referees, should be forwarded by March 1, 1996 to:

Chair Search Committee for the Dean of Education of The Vice-President's Office (Azademic & Research) Brandom University Brandom University Brandom, Manichob R7A 6AD Frank Humber. (240) 728-7340

DEAN OF FORESTRY AND ENVIRONMENTAL MANAGEMENT

The University of New Brunswick is seeking applications and nominations for the position of Dean of the Faculty of Forestry and Environmental Management to succeed the incumbent effective July, 1 1996.

The Faculty of Forestry and Environmental Management provides the only English language professional education in Forestry at the university level in Atlantic Canada. It has a long and distinguished history in education, research and service, and is a leader in innovation.

The Faculty operates Bachelor's degree programs in Forest Ecosystem Management and Forest Engineering, with minors in Computer Applications, Wildlife, Parks and Wilderness, Environmental Studies, Forest Science and Wood Products. The Forest Engineering program is the only one in Canada. Course-based, and research-based Master's degrees, and PhD degrees are offered in most areas of forestry and forest engineering.

There are 29 Faculty members, 500 undergraduate and 70 graduate students. Students are drawn from all across Canada and from many countries.

The Faculty is a key component of Centres in Wildlife, Wood Science and Technology, and Sustainable Development. It has research facilities on campus and in the nearby Hugh John Flemming Forestry Complex and maintains strong ties with research and development in forest-related government agencies and

The Dean should have outstanding academic, research and administrative qualifications and be capable of providing strong leadership in forestry education and research within a dynamic local and national forestry environment. Reporting to the Vice-President (Kardemic), the Dean is responsible for the suprevision and administration of academic programs, the Faculty budget and relations with alumnaria and the profession.

The Faculty of Forestry and Environmental Management is located in historic Fredericton, which is the capital city of New Brunswick, situated on the beautiful St. John River.

Enquiries, nominations and applications should be addressed to:

Dr. Louis P. Visentin

Vice-President (Academic) University of New Brunswick P.D. Box 4400

F.D. Box 4400 Fredericton, N.B. E3B 5A3 by March 1, 1996. Applications should include a curriculum vitae and the names of three referees.



In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF NEW BRUNSWICK

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EDUCATIONAL POLICY STUDIES

EDUCATIONAL POLICY STUDIES

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ENGINEERING

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CONCEDED AUNIVESTIY — The Department of Civil Engineering works applications for a transversal facility position in the airs of Water Resource. The applications of a struct exists facility position in the airs of Water Resource. The applications will be at the highest death of the applications of the airs of the Resource. The applications will be applied and did the may be considered. Candidates must posses a Phil in Online necessary of water resources. Expertise in solution of many be considered. Candidates must posses a Phil in Online of the Airs of



POSITION IN HUMAN NUTRITION School of Family and Nutritional Sciences

Assistant Professor, tenure-track position. PhD in Nutritional Sciences or a related area and eligibility for membership in the Canadian Diefette Association required; post-doctoral expertence and expertise in clinical nutrition preferred. Demonstrated ability and interest in high quality teaching and excellence and independence in research will be major criteria in selection. Appointment may be considered at a higher rank for a woman with exceptional qualifications. The successist candidate will be expected to teach undergraduate human nutrition corses, including a clinical nutrition course; to supervise graduate students; and to develop an active and independent research program. The Division of Human Nutrition has a focus on applied human nutrition. Undergraduate programs are offered in nutritional sectnces and in detettes, as well as graduate programs in human nutrition leading to the M.Sc. and PhD degrees. The program is housed in a modern building with excellent facilities. The University of British Columbia welcomes all qualified applicants, especially women, aborignal people, visible minorities and persons with disabilities. In accordance with Canadian timulgration requirements, priority will be given to Canadian (tittens and per manent residents of Canada. The position is subject to final budgetary approval. Final date for applications: January 31, 1996 or until position is filled. Anticipated starting date: July 1, 1996.

Please send letter of application, curriculum vitae, graduate transcripts, and representative publications to

Dr. Margaret Arcus, Director School of Family and Nutritional Sciences 2205 East Mail University of British Columbia Vancouver, B.C. V6T 124

Inquiries can be directed to Dr. Arcus by tetephone (604-822-6518); by Fax (604-822-5143); or by e-mail (arcus@unixg.ube.ca).

Simon Fraser University

invites nominations and applicants for the position of Vice-President (Research) and Dean of Graduate Studies

Reporting to the President on all aspects of research and original scholarly work and to the Vice-President (Reademic) on all matters relating to graduate studies, the Vice-President (Research) and Dean of Graduate Studies is one of the senior academic officers of the University. The successful candidate will be a member of the senior administrative team and will also work closely with the Deans of the five faculties --- Applied Sciences, Arts, Business, Education and Science - of the University.

Direct reports to this position include the Associate Dean of Graduate Studies, the University Librarian, the Director of Research Services, University Industry Liaison, Animal Care and Radiation Safety.

With its distinctive eampuses on Bornaly Mountain and at Harbour Centre in downtown Vancouver, the University enrols some 2,000 full-time equivalent graduate students and 13,000 full-time equivalent undergraduates, and employs 650 faculty and 1000 support staff. The operating budget is \$160 million and the annual value of research grants and contracts is \$21 million. Widely regarded as one of Canada's best and most lanovative comprehensive universities, the University is committed to excellence in both research and teaching, and recruits outstanding faculty, staff and students in pursuit of that objective.

The successful candidate for this position will be decisive, enabling and a person with integrity having an outstanding record of academic leadership, demonstrated excellence in research and teaching and superior communication and interpersonal skills. Experience in attracting research and contract support from the public and private sectors is a key asset. The current and prospective environment for collegial leadership in this position is among the most positive in Canada.

The appointment will commence on September 1, 1996.

Nominations and applications, including an up-to-date curriculum vitae, and the names of at least three referees, should be submitted as soon as possible, in confidence, to:



President and Vice-Chancellor Simon Fraser University Burnaby, British Columbia, V5A 1S6

Formal consideration of candidates will begin no later than February 23, 1996.

in accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and per manent residents of Canada.

Simon Fraser University is committed to employment equity, welcomes diversity to the work place, and encourages applications from all qualified individuals including women, members of the visible minorities, aboriginal persons, and persons with disabilities.

Further information about the University can be found on the World Wide Web at http://www.sfu.ca

DEAN OF ADMINISTRATION

The University of New Brunswick, in Fredericton, New Brunswick invites nominations and applications for the position of Dean of the Faculty of Administration effective 1 July 1996. The appointment is for a five year term and is subject to renewal.

The University of New Brunswick has 8,000 full-time students and 500 faculty members at its Fredericton campus. The Faculty of Administration has 600 undergraduate students, 100 graduate students, 39 faculty members and 9 support staff. The Faculty offers 8 B.A. and M.B.A. programs. The faculty members have wide ranging research interests, and share a commitment to excellence in teaching, scholarship and public service.

Candidates for the deanship should have outstanding academic and administrative qualifications. They should also possess leadership skills and personal style needed to work well with a large and diverse group of people, and to maintain positive associations with members of both the public and private sectors.

Inquiries, nominations and applications should be addressed to:
Dr. Louis P. Visentin
Vice-President (Academic)
University of New Brunswick
P.O. Box 4400
Fredericton, N.B. E3B 5A3

The application deadline is **March 1**, **1996**. Please include a curriculum vitae and the names of three referees.



In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF NEW BRUNSWICK

L'Université de Moncton recherche des

Professeures et professeurs

pour enseigner à plein temps dans les domaines suivants (Ces postes, réguliers ou temporaires, seront comblés sous réserve d'approbation budgétaire.)

Faculté des sciences de l'éducation

Didactique du français au primaire

Vous assurerez l'enseignement des cours suivants : didactique du français au primaire, lecture au primaire, rééducation et enrichissement ainsi que d'autres cours en éducation.

Didactique des mathématiques au primaire

Vous assurerez l'enseignement des cours survants : didactique des mathématiques au primaire, rééducation et entichissement, ainsi que d'autres cours en éducation.

La préférence pour ces deux premiers postes sera accordée aux personnes qui ont une formation complémentaire en difficultés d'apprentissage ou en orthopédagogre, ainsi que de l'expé-rience en enseignement au primarie.)

Didactique des sciences et des mathématiques au secondaire

Vous assurerez l'enseignement des cours suivants : didactique des sciences au secondaire, didactique des mathématiques au secondaire ainsi que d'autres cours en éducation.

Programme de maîtrise en administration scolaire

Vous assurerez l'enseignement dans les domaines de l'adminis-tration scolaire suivants : les politiques et réformes éducatives, le financement de l'éducation, les aspects administratifs et professionnels de l'éducation ainsi que l'organisation de l'école.

Tous les postes qui précèdent exigent que vous participles également à des projets de recherche et de développement, en plus d'encadrer des étudiants eut des étudiants aux premier et deuxième cycles (direction de thèses, supervision de stages).

Vous devez possèder un doctorat ou l'équivalent. Toutefois, les candidates ou les candidats en rédaction de thèse de doctorat en 1996-1997 pourraient être considérés lune lettre de la direc-trice ou du directeur de thése doit accompagner leur demande) Il vous faut aussi manifester de l'intérêt et des capocités pour mettre sur pied des projets de recherche et avoir une expérience du milieu scolaire

Doyen : Rodrigue Landry Pevillon Jeenne-de-Velois Téléphone : (506) 858-4400 Télécopieur : (506) 858-4317

École de génie

Génie électrique (trois postes)

It s'agit de postes de professeure ou de professeur au rang d'adjointe ou d'ajoint à temps complet menant à la permanence. Vous enseignerez le génie électrique aux premier et deuxième veyles dans un des domaines suivants : télécommunication et hyperféquence; électrochique et méseaux de puissance; électronique numérique et micro-ordinateur. Vous effectuerez également de la recherche et developpement en plus de voir à la direction des projets de recherche et des mémoires. Enfin, vous artificipres par activités en unérsitaires et de na repearat aux en artificipres par activités en unérsitaires et de na repearat aux en la martificipres aux entreagrats aux entreagrat participerez aux activités universitaires et de partenariat avec les industries.

Vous devez posséder un doctorat ou l'équivalent dans la discipline et être membre de l'Association des ingénieurs du Nouveau-Brunswick ou admissible à le devenir. Vous avez la capacité de mettre sur pied des activités de recherche.

L'entrée en fonction aura lieu le 1e mai 1996, si possible, ou au plus tard le 1e juillet 1996.

Directeur : Nessir El-Jahi Téléphone : (506) 858-4300 Télécopieur : (506) 858-4082

Ecole de droit

Droit (postes temporaires)

L'École de droit offre le programme de common law en français menant au LLB. reconnu par toutes les provinces de common law du Canada. Le corps professoral compte 12 membres qui enseignent à 150 étudiantes et étudiants.

Vous enseignerez la common law, principalement dans les domaines du droit des biens, du droit fiscal et de la procédure

Vous devez posséder un baccalauréat en droit ainsi qu'en common law (LL.B.) et la maîtrise en droit (LL.M.).

Ooyen : Michel Ooucet Téléphone : (506) 858-4560 Télécopieur : (506) 858-4534

Faculté des sciences

Département de mathématiques et de statistique

Mathématiques appliquées

Le département offre actuellement un programme de majeure en mathématiques et trois programmes demmeure : en mathé-matiques, en recherche opérationnelle et en statistique appli-quée. Les professeures et professeurs du département sont actifs en echerné et sont regrupés d'agrés trois axes princi-paux : les mathématiques fondamentales, les mathématiques appliquées et la statistique appliquée.

Vous devez posséder un doctorat en mathématiques ou l'équi-valent dans un domaine appliqué, permettant une interaction avec l'informatique. L'expérience dans le domaine de l'enseigement, en particulier à de grandes classes, serait un atout. Enfin, vous devez avoir une forte disposition pour la recherche et l'enseignement en plus of être capable de vous intégrer à l'axe des mathématiques appliquées.

Doyen : Victorin Mallet Téléphone : (506) 858-4301 Télécopieur : (506) 858-4541

Faculté d'administration

Département d'administration

La charge d'enseignement sera principalement au premier oycleen management et portera notamment sur les principes de management, l'organisation et les systèmes administratis. Vous pourriez également être appelé à donner un cours d'intro-duction en marketing. Enfin, vous serez responsable de l'enca-drement des édudiantes et des étudiants et devez manifester un intérêt pour la recherche et le service à la collectivité.

Vous devez, de préférence, posséder un doctorat en administra-Vous devez, de préférence, posséder un doctorat en administra-tion des affaires avec spécialisation en management ainsi qu'un diplôme universitaire en marketing. Les candidatues des personnes titulaires d'une maîtities spécialisée en management et ayant une expérience pertinente de plusieurs années en management ou en marketing pourraient être considérées, ainsi que celles de personnes actuellement en rédaction de thèse ou en voie d'obtenir un doctorat dans un domaine connexe.

Département de comptabilité Systèmes d'information de gestion

(poste régulier) Vous offrirez un enseignement dans le domaine des systèmes d'information de gestion (M.I.S. ou S.I.G.) aux premier et deuxième cycles.

Vous devez posséder un doctorat en informatique ou une maîtrise spécialisée en informatique doublée d'une expérience pertinente liée aux systèmes d'information de gestion.

Comptabilité financière avancée (poste temporaire de 9 mois - du 15 août 1996 au 15 mai 1997)

Vous offrirez un enseignement en comptabilité financière avan-cée aux premier et deuxième cycles.

Vous devez posséder un doctorat en comptabilité ou une maî-trise spécialisée en comptabilité doublée d'une expérience pertinente et du titre de c.a., c.g.a. ou c.m.a.

Fiscalité et finance (poste temporaire de 9 mois - du 15 août 1996 au 15 mai 1997)

Vous offrirez un enseignement en fiscalité et en finance aux premier et deuxiéme cycles.

Vous devez posséder un doctorat en fiscalité ou une maîtrise spécialisée en fiscalité doublée d'une expérience pertinente.

Ooyen : Paul Lanctôt Téléphone : (506) 858-4205 Télécopieur : (506) 858-4093

their applications.

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en Chimie et Génia des Mattériaus (R.Ing), de Majante en Science (B.K., Chimiel), der même que des programmes de Mattirés et D'obtortal dans charune de ses disciplines. Notre personnel des programmes de Mattirés et D'obtortal dans charune de ses disciplines. Notre personnel sessionant est très autil en recherde dans les domaines appliqués et fondamentaux. Notre Crier Chimique ou en Cénie de Matteriaux, ayant d'éveloppé une expertise dans un optieures des domaines suvenires le génie des polymes et des matériaux, les matériaux ayant d'éveloppé une expertise dans un optieures des domaines suvenires le génie des polymes et des matériaux, les matériaux des masses et de chalue, et le génie environnemental. Les qualifications requiées sont un PRD en Génie Chimique ou en Génie de Matériaux, des arricles scientifiques dins la discipline de secherche, de Chimique ou en Génie de Matériaux, des arricles scientifiques dins la discipline de secherche, de Timeliquement. Tous les candidates downer têtre éligibles au statut d'impérieur professionnel canaden. Lello, discipline de se cours types d'un programme de grés inchimique, que sont au programme de recherche original. Les apparté à enseigner les cours types d'un programme de recherche original. Les apparté à enseigner les que les disciplines de les disciplines de services. Les disciplines de la cours de la course de la cour

unde Institution mixte, blimpue, et ces postes sont offereis segulement aus femmies et auch hommes. UNINVESITY OF SASKATCHEWAN — The Intelligence of the Control of the Con

Lors de son engagement, la professeure ou le professeur à temps plein se voit attribuer le rang professoral et le traitement annuel correspondant à sa formation et à son expérience, conformément à la convention collective en vigueur.

Entrée en lonction : le 1e juillet 1996, à moins d'indication contraire.

L'Université de Moncton est un établissement où la maîtrise de la langue française est

Les candidatures seront étudiées des leur réception et selon l'ordre d'arrivée. Toute candida-ture dont comporter un curriculum vitra détaillé ainsi que les noms et adresses de trois répondantes ou répondants et parvenir au plustad le 29 février 1996 au doyen ou directeur de la faculté ou de l'école concernée, à l'Université de Moncton, Moncton (Nouveau-Brunswick) E1A 3E9

Conformément aux exigences relatives à l'immigration au Canada, ces postes sont offerts seulement aux citoyennes et citoyens canadiens de même qu'aux résidentes et résidents permanents.



UNIVERSITÉ **DE MONCTON**

ANNONCES CLASSÉES

(tenure track) position, at the rank of Assistant Professor, from electrical engineers with a PhD in Professor, from electrical engineers with a PhD in the International Confessor of the International Confessor of the International Confessor of the International Confessor of International C

ENVIRONMENTAL SCIENCE

ENVIRONMENTAL SCIENCE

ACADIA UNIVERSITY — The Environmental Science Program at Acada University mrites applications for a tenure-track appointment in Environmental Seedings Program at Acada University mrites applications for a tenure-track appointment in Environmental Seedings (produced as provided and academy of the Assistant Professor level Imaximum step 40 beginning July 1936. Presentence with Sey being Lording significant and the Assistant Professor level Imaximum step 40 beginning July 1936. Presente of the Assistant Professor Seedings and Assistant Seedings (professor Seedings 1936), seedings of producing the teaching of emitoemental speedings and statiguaghs, (p. 3), evidence of communitient los schelarishig in an active research program and statiguaghs and active seedings of the Seedings of the

UNIVERSITY OF SASKAICHEWAN - Instruc-tional Designer (2)-year term and 1-year term control besigner (2)-year term and 1-year term of the control of the control of the control of the characteristics of the control of the control of the characteristics of the control of the control of the University of Sakkatchewan innets applications an instructional Designer. One position will be one a two-year term and wall commerce on July 1-ions commencing September 1-1956. These positions are subject on an advantage of the control of th

FILM

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FRENCH

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1. FRANCE XAVIER LIMITERSTY - The

Francis Xurer University, C.P. 5000, Antigonals, Nouvelle-Econe, 802 CVPS, Date de duture le 15 amil 1996.

ST. FRANCIS XAVIER UNIVERSITY - The Degatrment of Modern Languages, St. Francis St. Francis Constitution of a school of the st. 1997, and the st. 1997, and

FRENCH STUDIES

ROYAL MILITARY COLLEGE OF CANADA. The Operariment of French Studies, Royal Military College of Canada in French Studies, May Military College of Canada in French Studies. The postone will be fired if expected during is made available the appointment will be for an initial three year term. The required qualifications are: Plot in didection on in injustations of the control of the control of the control of the college of the English language and about to do team well as the control of the control of the college of the English language and about to do team well on the control of the control of the college of the English language and about to do team well on the control of the college of the English language and about to do team well on the college of the English language and about to do team well on the college of the English language and about to do team well on the college of the English language and about the college of the English language proag amments for Fancophones provided to the college comment of the college college

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GEOLOGY

UNIVERSITY OF NEW BRUSWICK - Environmental Geochemistry/Geology, Applications are invested for a tense track appointment as the Assistant Professor level in the area the Assistant Professor level in the area professor level which are applications of the Assistant Professor level in the area of the Assistant Professor level in the area of the Assistant Professor level in the Assistant Professor

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Brunswick is committed to the principle of employment equity

GERMAN



THE HONG KONG POLYTECHNIC UNIVERSITY

香港理工大學

The Hong Kong Polytechnic University is the largest of the higher educa-tion institutions in Hong Kong, with a full-time equivalent student papu-lation of 13,500, comprising 10,000 full-time and 14,000 part-time stu-dents. The University afters a wide range of advanced courses and research programmes up to doctoral level and is fully committed to acad-emic excellence in a professional content with a view to designing, devel-oping and delivering application-oriented education and training pro-grammes. The University has 26 academic departments grouped unders is foculties with a full-time academic staff establishment of around 1,000.

The University's strategic plan aims at providing education service which produces preferred 'graduates on 'preferred' programmes in a preferred' institution. It currently mointain so budget of over HRS 100 million for resserch activities in 1995/96. Over the past year, the University has developed class relationship with industries and commerce in Hang Kang and collaboration with numerous universities internationally.

The University now invites interested condidotes to opply for teaching posts which will be available in various Departments in the 1996/97 ocodemic year (tenable from September 1996).

FACULTY OF APPLIED SCIENCE AND TEXTILES

Department of Applied Mothematics

Associate Professor Stotistics/Operations Research

Statistics/Operations Research/Applied Mathematics and Computational Mathematics

Institute of Textiles and Clothing

Associate Professor Textile/Clothing/Management/ Merchandising

FACULTY OF BUSINESS AND INFORMATION SYSTEMS

Department of Business Studies

Associate Professor Law

Department of Computing

Prolessor/Associate Prolessor/ Assistant Prolessor Chinese Computing/Intelligent Business Computing/Software Process Engineering

Department of Hotel and Tourism Monagement
Associale Professor/Assistant Professor
Tourism Monagement/Hospitality Management/His man Resource Monagement/
Research Methods/food and Severage
Monagement/Assommodation Monagement/Information Fehrobogy/Strategic
Monagement/Service Monagement/
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Senior Lecturer Lorsey
Tourism Management/Hospikality Management/Human Resource Management/
Research Methods/Food and Beverage
Management/Accommodation Manage
ment/Information Technology/Suttlegic
Management/Service Management

Department of Management

Excellence

FACULTY OF COMMUNICATION

Department of Chinese ond Bilingual Studies

Assistant Professor
Chinese Language Teaching/Translation
and Interpretation/Cantanese Linguistics

Department of English

Associate Professor/Assistant Professor English Longuage (Phonetics and Phonology/Discourse and Pragmalics/ Grammatised Analysis/Research Methods (Inchdung Stotistics)/CALL on Multimedia in EET/English and Englishes/CAP or ESP moteriols)

School of Design

Associate Professo Fashion Design

Associate Professor/Assistant Professor Design Criticism & Theory

FACULTY OF CONSTRUCTION AND LAND USE

Department of Building Services Engineering

Assistant Professor Energy/IAQ/Electrical Services

FACULTY OF HEALTH AND SOCIAL STUDIES

Jockey Club Rehabilitation Engineering Centre

Associate Professor/Assistant Profess Prosthetics and Orthotics

Assistant Prolessor

Physical Therapy (paediatrics or neurology)/Occupational Therapy (mental health or genatrics)

FACULTY OF ENGINEERING Department of Electronic Engineering

olessor/Associate Professor Computer Systems Software and Communication Engineering/Information Engineering

Engineering

Assistant Professor

Mobile Communication and 8F Design/
Miph Speed Networks/Telerons Software
and Networks/Telerons Software
and Networks/Distributed Processing,
Opensing Systems and Concerner
Programming/Software Engineering/Dotol
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Principal Lecturer/Senior Lecturer/Lecturer Computer Systems Software and Communication Engineering/Information Engineering

Department of Moritime Studies

Assistant Professor

Shipping Operations/Shipping Management

Shipping/Port Management/Shipping Operations

Department of Mechanical Engineering

Principal Lecturer/Senior Lecturer/Lecturer Mechanical Engineering

Qualifications and Salaries

Prolessor/Associate Prolessor/Assistant Prolessor (ocademic staff engaged primarily in degree and above level work)

Candidates are expected to have a higher degree, preferably a doctorate. A strong research/publication record and substantial relevant traching/administrative especience are required for Ausociate Professorbup. For appointment at Professor level, a doctoral degree and a distinguished record of scholarship are necessary.

Solaries per annum Prolesson: Associate Prolesson: HK\$736,640 - HK\$977,940 by 8 increments Assistant Professor: HK\$454,200 - HK\$758,700 by 10 increments

Principal Lecturer/Senior Lecturer/Lecturer

Candidates are espected to have a good honours degree and an appropriate professional qualification, and preferably a higher degree and/or advanced specialist qualifications: For appointment a Principal Lecture/Senor Lecture (Hee), candidates are espected to possess substantial professional/teaching/ research experience.

Solories per annum Principal Lecturer: HK\$561,580 - HK\$566,340 by 7 increments Lecturer: HK\$565,620 - HK\$751,980 by 7 increments Lecturer: HK\$317,520 - HK\$540,720 by 12 increments

(CAD\$1 = HK\$5.6 os of 18 December 1995)

Conditions of Service

All initial appointments will be made on a fixed term gratuly-bearing contract of normally three years. Re-engagement there-after is subject to mulual agreement. Finge benefits include leave, medical and dental schemes, children's local education allowance and subsidired housing where applicable.

Application

Candidates are invoted to send in detailed curriculum vitae (in duplicate) with names and addiesses of three referees to the Personnel Office, Room AGAB, Core A, Chung, Ser Wein Budding, The Hong Kong Polytechnic University, Hung Hom, Androon, Hong Anna (Fax et RS). 2764-8374; E-Marin Postallipophys rous high beginning to the Populariest, but any department of the Department, but and specific post and specialized in which application is made. General information about the University's World Wide Web server http://www.polyu.edu.hl.

CLASSIFIEDS

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NISTORY

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HOME ECONOMICS

BRESCIA COLLEGE — Food Chemist/Scientist.

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RESCAL COLLEGE — Human Northfordst. Research Congress abbard on the Congress abbard repletement teach mitoductory multition, course, advanced metabolic and congress abbard of the Congress abbard of the Congress abbard of the Congress of t

HUMAN GENETICS

HUMAN GENETICS

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MATHEMATICS & COMPUTER SCIENCE

MOUNT ALLISON UNIVERSITY — The Department of Mathematics and Computer Science at Mount Allison University seeks applicants for a Mount Allison University seeks applicants for a Mount Allison University seeks applicants for a seek and a direction of the migration of the product of the produc

MENNONITE STUDIES

MENNONITE STUDIES

THE UNIVERSITY OF WINNEED — Chalf in Mennonits Studies. The University of Winneed and the mention of the control studies and the control studies are studies and the control studies and cultural aspects of the control studies for administrative purpose, the Chair will be housed in an accentic control studies and will teach undergraduate course under the heading of "Mennonic Studies." For administrative purpose, the Chair will be housed in an accentic conduct, but grow the control studies and will teach control studies. For administrative purpose, the Chair will be housed in an accentic conduct, but grow the control studies are concuraged to a accentic conducts, but grow the control studies and t

MODERN LANGUAGES

THE JOHN P. RIBBATTS RESEARCH INSTITUTE
— Research Scientist Positions— Three points and the properties of the development of viral vectors and their application in the investigation and treatment of neuronocular disease, neurodegenerative diseases and additional interest focus on deeases of the immune system including ADS. Candidates must be at 18 didn't be a strong background in molecular blodge, sensitive diseases of the immune system, and including the properties and shall have a strong background in molecular blodge, sensitive diseases in the stablehed interest in neuroniscular disease, neurodegenerative diseases and descens of the immune system. Sensitive diseases and Molecular Virology Group at the plon't Ribbatte Research institute and will be nominated for an appointment within a suitable department in the Facility of Medicine at The University of Western Ortars in in accordance with Canadian Interior of Canadian Cities and per-manent residents of Canadia. Please send your curriculum water, attement of tereach interests, as well as the name, address, and phone number of three references to Gregory A. Deblahan, philo, Director, Gene Therapy and Molecular Virology THE JOHN P. ROBARTS RESEARCH INSTITUTE

eroup, the John P. Robarts Research Institute, 100 Perth Drive, London, Ontano, NSA SXB, Faic 519-663-3789 email: dekaban@rrf.uwo.ca, URL: http://www.rrf.uwo.ca/

MUSIC

accordance with Canadam immigration regulations this suberdisement is directed to Canadian citures and permanent residents.

THE UNIVESTITY OF BRITISH COLUMBIA—
THE UNIVESTITY OF BRITISH PROFILES TO BE CAUGATION TO BE CAUG



University of Alberta Edmonton

Chair, Department of Sociology

Applications and nominations are invited for the position of Chair of the Department of Sociology at the University of Alberta. This tenured appointment will be made at the level of Associate Professor or Professor. Candidates should have a distinguished record of professional achievement and scholarship in any field of the discipline, as well as demonstrated administrative ability.

The Department has 36 regular faculty members who pursue an extensive research program. The new Chair of the Department will be responsible for building on the Department's teaching and research excellence by guiding the process of renewal that will follow upon the corb the early retirement incentive program recently implemented by the University. He or she will be actively involved in the recruitment of outstanding

The Department is a unit of the Faculty of Arts, one of The Department is a unit of the Faculties in Canada. The Faculty is fully integrated: it spans the social sciences, humanities and fine arts, offering a broad range of disciplinary and interdisciplinary courses. It offers strong graduate programs in most of its disciplines, including Sociology. The University of Alberta is a national leader in research and teaching and offers first class facilities, thriving international connections, and special awards for distinction in teaching and eminence in research. The University's nineteen faculties provide rich opportunities for collaboration across the boundaries of many disciplines.

The Chair of Sociology will be a key member of the leadership team in the Faculty of Arts in a period of energetically pursued renewat.

Starting date for the successful candidate will be to a certain extent negotiable, but 1 July 1996 is our preferred date. Please send inquiries, nominations or applications (CVs and names of three referees), by 15 March 1996 to:

Patricia Clements Dean of Arts University of Alberta Edmonton, AB T6G 2E5

The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

(MU)

The University of Manitoba Faculty of Arts Syntactic Theory

The Linguistics Department at the University of Manitoba invites appli-cations for a two-year full-time contingent appointment (from 1 July 1996 to 30 June 1998), subject to budgetary approval, at the rank of Assistant Professor and with salary to depend on qualifications and

Teaching duties and MA/PhD supervision will be concentrated in, but not limited to, the core areas of syntactic analysis, syntactic theory and semantics, with a special emphasis on Cree.

The completed doctoral degree, an active research program, and demonstrated excellence in research and teaching in the area of specialisation (including (1) both formal and typological approaches; (2) field and analytical experience in Cree syntax; (3) In-depth familiarity, both analytical and practical, with another non-indocuropean language; and (6) substantial field research experience in a language other than the applicants own) and, turnet, demonstrated experience in the implementation and administration of a pre-professional program for linguistics majors preparing for a post-graduate degree in speech/language pathology are required.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginate peoples, and pessons with disblatilities. The University offers a samoke free work environment, save for specially designated areas. Priority consideration will be given to Canadian ribitors and perimanent resistance.

Further details may be requested by e-mail (UNGOPTOCCM.UMANITO-BA.CA) or fax (204275-5781). Applications finducing curriculum write, offprints, preprints, etc.) and three letters of reference must be sent to reach the Department by 15 March 1996 and should be addressed to: H.C. Wolfart, Professor and Head. Linguistics Department, University of Manitoba, 514 Fletcher Artue Building, 28 Trueman Walk, Winnigeg, Manitoba R3T 5V5

Dean, School of Business and Economics Wilfrid Laurier University



Locoted in the twin cities of Waterloo and Kitchener, Ontario, Wilfrid Laurier University takes pride in its integrated teaching and research environment and the quality of the educational experience offered its students. The University has a current enralment of approximately 5500 full-time students and 2500 part-time students in its Faculties of Arts and Science, Music, Social Work, Graduate Studies, and the School of Business and Economics. Laurier offers undergraduate, Masters and Doctoral degrees. The University has an annual operating budget of over \$55 million, and employs over 1000 faculty and staff.

The School of Business and Economics is comprised of the Department of Business and the Department of Economics and has 1800 full-time undergraduate students, 230 graduate students, 25 stoff, and B2 full-time faculty. In addition to the programs and course offerings that lead to degrees and diplamas, courses are also offered for several accrediting professional organizations. The School of Business and Economics offers two graduate programs: the M.A. in Business Economics and the M.B.A.

As the senior executive officer of the School, the Dean is expected to pravide dynamic leadership for the School, both within the University and within the business community. Candidates must have the academic credentials, and a record of professional achievement, consistent with a professorial appointment. Candidates must have the interpressonal skill to interact with members of the University community and to develop strong partnerships with business.

The LANDMARK Consulting Group Inc.

Consideration of opplications will begin on March 1, 1996. The successful candidate will take office in the next academic year. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University is committed to employment equity policies and welcomes applications from all qualified individuals including wamen, members of visible minorities, oboriginal persons, and persons with disabilities. The University offers a smake free work enviranment. Applications and nominations should be sent to Jim Lundy or Dick Johnston, at the address shown at left.

Consideration of applications will begin on March 1, 1996. The successful candidate will take affice in the next academic year. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University is cammitted to employment equity policies and welcomes applications from all qualified women and men. The University offers a smoke free work environment. Applications and nominations should be sent to Jim Lundy or Dick Johnston, at the address shown at left.

Burlington, Ontario L7S 211 Fax. (905) 634-1882

1455 Lokeshore Road

Suite 206-S

ANNONCES CLASSÉES

working environment.

MCGLL UNIVERSITY — The Faculty of Music, MGGIl University, invites applications for a non-tenure track position at the rank of Faculty Lecture. A completed Phil With South tested to repetition at the rank of Faculty Lecture. A completed Phil with some teaching experience is preferred, but those dose to completion are encuraged to apply. The position in executing of qualitying year theory course for graduate tuberty and musicianhip, including the teaching of qualitying year theory course for graduate students. The position is subject to annual review and may be renewed to a maximum of three years. Current base salary is annual review and may be renewed to a maximum of three years. Current base salary is of reference sent to ProB. Busuc Minorgan, Chair, Cepartment of Theory, Faculty of Music, McGil University, 555 Sherbooks Execute Wisk, Montreal, Och Hall. 13. The application deadline is March 1. In accordance with Caradian citizent resident of candidan citizent and permanent resident of candidan citizent and permanent resident of candidan citizent resident of complete the early in employment.

NURSING

UNIVERSITY OF NEW BRUNSWICK — The Faculty of Nursing invites applications for a tenure-track position beginning on July I, 1996. Salary and rank will be commensurate with qual-

rifications and experience. The appointer will be expected to work across the Marties and Bacculaurate programmes. The Marties and Bacculaurate programmes from the Programmes and Programmes recipients of Carrolds. The University of New Brusswick a committed to the Applications Natro 31, 1958.

OPTOMETRY

UNIVERSITY OF WATERIOO — Centre for Contact Lens Research — Optometry. Applications are being accepted for at less to me littleme research optometries at the Centre for Contact Lens Research, Solond of Optometry, and Contact Lens Research, Solond of Optometry, include conducting finical trials period include conducting finical trials period proposity protocols and experiod, data adaptis, clinical photography, poster and presentation preparation, and particulation in other applied research projects, period of the proposition of t

ship, Candidates should have a Ph.D. successful testicing experience at the university level and demonstrated research ability. Blunder Bay, with a consideration of the property of the prope

PEDIATRIC MEDICINE

UNIVERSITY OF MANITORA — Emergency Attending Physician. The Department of Attending Physician. The Department of ManitoRa, and the Children's Responsal, Health Sciences Centre is seeking an Emergency Attending Physician as a geographic full time contingent. Iceruly position at the Assistant in the emergency department. The Children's Hospital is the major tentury can expend the Hospital in the major tentury can facility in Manitoka serving both the medical and surgical more of the property of the Physician of the Manitoka reving both the medical and surgical materials of the Physician and Serving Qualifications in Ministon. Datient virils per year. Candidates must have serior Specially qualifications in Emergency Medion in the country of current practice and matter the property of the Physicians and Surgician of Cardidate must have serior Specially qualifications in Emergency Medion in the country of current practice and matter the country of current practice. And the procession of the Children's Cardidate in the responsible for supervision and teaching of both undergraduate has used to the provision of clinical services, the successful candidate will be reportable for supervision and teaching of both undergraduate has used to the provision of clinical services. The University of Cardidate will be reported in addition to the provision of clinical services with disabilities. The University of country provides a snocker with the country of the provision of the country of the country

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UNIVERSITY OF HEW BRUNSWICK — The Department of Philosophy of the University of Department of Philosophy of the University of Land Control of the University of the University of Land Control of Land Control

PHYSICS

of the Search Committee, Department of Physics, Engineering and Geosciences, Mount Affision University, Satville, 188 600 ASO. The closuring date for receipt of applications is February 23, 1996. In accordance with Chandan immigration requirements, this advertisement is directed to Canadian Citizens and permanent residents. Applications are encouraged from minority groups and both genders.

requirements, but adventisement is disected to Canadian Citaria and permanent levidents. Applications are encouraged from minority canadians are encouraged from minority of the control o

permanent i esidents.
UNIVERSITY OF TORONTO — Department of
Physics. Tenure track Faculty Position; Experimental Atmospheric Physics, Remote Sounding

from Space. The Department of Physics plans to make a sterure track appointment at the Rink of Assistant Professor in the above area, with a starting date of they. 1 (1956 or as some as possible thereafter. Saliny will be commensurate with interester. Saliny will be commensurate with the saling and the saling and the commensurate with the saling and some Position of the saling and some Position of the saling and search in the saling and sal

PHYSICS & ASTRONOMY

LAWEMTAN UNIVERSITY — The Physics and Astronomy Department of Lawentian University when Spoticions for a Research Associate portions uptil to the Part of the Spoticions for a Research Associate portion with the Sudbury Residence of the SIAO detector is presently in progress with commassioning of the detector to occur towards the end of 19% The basertian group as responsibilities in the following areas low-level radioussy of detector mattersit, the liberatority's control, monitoring and alaim system, supilic viesel assembly, reviewed and arrangement inflancationary and alaim system, supilic viesel assembly; reviewed and campalogic illifractionary and alaim system, supilic viesel assembly; reviewed and campalogic illifractionation and other proposed inflancationary and alaim system.

The University of Auckland New Zealand

Lectureship in Mathematics

Department of Mathematics School of Mathematical & Information Sciences

Vacancy UAC.695

The Department has particular research strengths in algebra, combina-The Department has particular research sterrights in digetra, combina-tonics, complies analysis, differential equations and mathematical modelling, functional analysis and operator theory, numerical analysis, and topology. Within the Department are two units which operate with a certain degree of autonomy, the Applied and Computational Mathematics Unit and the Mathematics Educational Unit.

Applicants must have a Ooctorate or equivalent, and should have a proven record in research and teaching in some branch of algebra, logic or discrete mathematics. Applications are particularly welcome from candidates with computational experience and/or expertise in lields closely related to the research interest of existing staff in this area. These interests include graph theory, group theory, modular representation theory, non-associative algebras, and set theory

Commencing salary will be established within the range NZ\$42,500 - NZ\$51,500 per annum

Closing dete: 13 May 1996.

Lectureship in Paleontology

Department of Geology

Vacancy UAC.688

Applicants must have a Octorate or equivalent and sufficient expenence to be able to teach and undertake research in the field of paleontology and stratugaphy. An ability to initiate and participate in team projects, including multidisciplinary studies, involving other schools and departments (eg. School of Biological Sciences, School of Environmental and Marine Science) and/or outside bodies (eg. Institute of Geological and Muclear Sciences, NZ Oceanographic Institute) is also required.

The appointee will be required to teach at all levels, and will be responsible for overseeing the care and maintenance of the Oepartment's Paleontology Collection

Commencing salary will be established within the range NZ\$42,500 - NZ\$51,500 per annum.

Closing date: 25 March 1996,

Conditions & Procedures for Both Vacancies

Further information, Conditions of Appointment and Method of Application should be obtained from the Academic Appointments Office. The University of Auckland, Physice Bag 20219, Auckland, New Zealand, Ohone 64-9/37 37939 ext 5097, fax 64-9/37 37032 Three copies of applications should be forwarded to reach the Registrar by the closing date specified

Please quote the relevant Vacancy Number in all correspondence. W B NICOLL, REGISTRAR



New Zealand

The University has an equal opportunities policy and welcomes applications from

Chair, Department of **Educational Technology**

The Introduction of a newly constituted unit at Athabasca University has created an attractive fenure-frack position for e University has created an attractive lenure-track position for a highly motivated, dynamic and imaginative specialist in Educational Technology. The position of Chair promises an exciting and chailenging opportunity for the successful candidate to provide the university with strategic teadership in the design and implementation of multi-modal course delivery strategies. This position reports directly to the Vice-President,

The Chair of the Department of Educational Technology will manage and provide leadership to a multi-functional unit consisting of computing and graphic design professionals, course materials editors and educational technologists for electronic and print-based materials. The unit's primary functions are to contribute creative, materials. The unit spinlary broken sale to depend and production, and to demonstrate leadership in the application of electronic distance education technologies to electronic and print-based delivery modes. The unit will also be expected to generate revenue in external contracts.

Reflecting Athabasca University's dedication to academic excellence, this appointment includes the opportunity for teaching, research and other scholarly activities.

Candidates for this position should possess the following combination of education and experience:

graduate degree (PhD preferred)

graduate degree (Pnu preterreo) appropriate combination of qualifications and experience in instructional design, computing science and various delivery models with emphasis on application in course-ware development expertise in distance and open learning systems strong management, leadership and team building skills as well as experience with budgets and setting up operational systems.

Athabasca University, an open University specializing in Distance Education, develops and maintains an environment which supports equitable working conditions for members of groups traditionally under-represented in universities.

Applicants should forward e current resume end the names and eddresses of three references to Linda Reimer, Office of the President, Box 10,000, Athabasca, Alberta, T9S 1A1 (e-mail indar@admin.ethabascau.ce). The competition will remain open until e suitable cendidate has been selected.

Further information about the position may be obtained from Dr. Alan Davis, Vice-President Academic at (403) 675-8185 or fax (403 675-6431.

Athabasca University 🗖

AJV 100UNIVERSITY OVINNIPEG

DEAN OF THE FACULTY OF THEOLOGY

The Dean is a teaching member of the Faculty of Titeology and holds primary administrative responsibility for the Faculty. Candidates should hold the M.Div. and PhD or ThD degrees, or equivalent educatton and experience.

The Faculty of Theology is an Associate Member of the Association of Theological Schools in Canada and the United States. Degrees are offered in the Master of Sacred Theology, Master of Divinity, and Bachelor of Theology. A Centificate in Theology is also offered. Through the affiliated Interfaith Marriage and Family Institute, a Master of Marriage and Family Theory degree programs in Greed, as are Certificate programs in Marriage and Family Theory. The Faculty plays a central role in Supervised Pastoral Education within the Province of Mantitoba and in Northwestern Ontatio. Approximately 350 students are enrolled in the various programs of the Faculty.

Applications and nominations should include a statement of the individual's scholarly achievements and administrative qualifications for appointment to the Dearship, Applications are requested to submit a letter of application which addresses the applicant's understanding of ministry and vocational call, as well as an outline of teaching and research interests. A curriculum viace and the names and addresses of three referees should also be included. A position description is available upon request.

Subject to budgetary approval, the initial appointment is for a five year period commencing September 1, 1996.

The University of Winnipeg is committed to the principle of employment equity. In accordance with Canadan immigration requirements first preference must be given to Canadan citizens and permanent residents of Canada.

The deadline for receipt of applications and nominations is March 22, 1996. Please send all correspondence to George Tomilason, Acting Vice-President (Academic), The University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada R81 2E9.

CLASSIFIEDS

and maintenance of dearwoom rondstores during detector assembly. The surrested candidate bound have a recent PRD in experiment landers or particle physics and the willingers to apply may be recently as the control of the properties of buildings to the control of the properties of the properties of the provided by the constitution with an after the reference from section with an after the reference forwarded, by March 15, 19% to Prof. Co. Virtue, Department of Physics and Activation programs and encourages applications from all qualified boundaries of security for the properties of the properties of the properties of visible minorities and persons with disabilities. In accordance with Canadian students of the Canadian companyation requirement, this absorbinements is a visible and persons undirected for to Canadian citaters and persons endered the conditions of the properties of the canadian citaters and persons endered for to Canadian citaters and persons receipts.

POLITICAL STUDIES

MOUNT ALLISON UNIVERSITY — The Department of Political Studies at Mount Allison University invites applications for a ninemonth position, subject to budgetary approval.

University of Lethbridge Candidates should have a primary field oil specialization in comparative politics and operationate comparative politics and operationate society field must politics and operationate visual be an asset, indexense under capacities that the capacities are a second operationate to disease to a second operationate of second operationate to disease to a second operationate a second operationate a second operationate a second operationate and a s

of Dutes: To teach undergraduate rourse in Caradan Government and International Studies. Salary Officed Salary of nomerosa with dynamical studies in Caradan Salary Gorden Salary of somerosa with dynamical studies and teaching perspective. Application Procedure: Cardiother Salary Salary Government Salary of the Caradan Salary of the Caradan Salary of Prince Edward Salard, 550 University of Prince Edward, 550 University of Prince Edward Salard, 550 University of Prince Edward, 550 University of Prince Edward Salard, 550 Un

PSYCHOLOGY

UNIVERSITY OF ALBERTA — The Department of Educational Psychology; School Counsellong Couns

Educational Psychology, 6-107c, Education North, University of Alberta, Edmonton, Alberta T66 265. The University of Alberta is committed to the pinniple of equity in employment. As an employer we wellowed event in the workplace and encourage applications from all qualified women and men, including Alberginal persons, persons with disabilities, and members of visible and an experimental programments.

women and nere, including Aboriginal persons, persons with disabilities, and member of visible minorities.

CHOCADBA UNIVERSITY — Post Doctoral Fellowships. The Certie for Research in Householder Allowships. The Certie for Research in Householder and Research Fellowships. Degrating September 1, 1996. Research programs at the Certie foxos on a sange of topics in social and riopstitute development of the programs and programs at the Certie foxos on a sange of topics in social and riopstitute development from indiancy to addressense. Burginson Persidocral Reliews work with Certie Faculty sensitives and participate in research sensitives. Applications shaded have recently rompleted their doctoral degree, have research experience, but an uniterest in joining one of our ongoing research programs in human development, but an uniterest in joining one of our ongoing research programs in human development, but an uniterest in joining one of our ongoing research programs in human development, our adulthood in learning, memory, and farsquage and (2) impact of life experiences on lunchousing and minimizence of independence in oid age. Applicants from other areas of considered, secarity approached in the control of the control of the control of the certification of the programs of the control of the certification of the certification of the considered in participation of the detect of reduce to 0. Dobore Pachha Gold, Center for event or 0. Dobore Pachha Gold, Center for the certification of the certification of the certification of the produce of the produc

MOUNT ALLISON UNIVERSITY — Department of Psychology. Applications are invited for two nine-month sessional appointments and a

numben of stipendary appointments, subject to budgetary approxial Candidates thould possess a PDD in Psychology (or be near rempletion) with an emphasis on social Psychology. Developmental Psychology (or be near rempletion) with a emphasis on social Psychology. Developmental Psychology, Resultin, Psychology, Resultin, Psychology, Resultin, Psychology, Resultin, Psychology, Resultin, Psychology, Resultin, Psychology, Rybology, Resultin, Psychology, Rybology, Resultin, Psychology, Rybology, Resultin, Psychology, Rybology, Rybology,

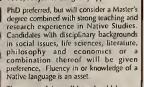
women and men. COLLÉG MIRITAINE ROYAL DU CANADA — La Gépartament de Psychologie militaire et leadership du Collego militaire et leadership du Collego militaire opid 40 Canada lance un appet de candidature pour un poste de Professeur(e) adjoint(e) en psychologie industrialello Topanassionnelle ou en psychologie sociale. D'autres domaine de spekunisations en psychologie seront aussi pris en ronsidération. Ce

poste sera combil si les resoures financières attendues sont desponible et sera miliariment attendue sont desponible et sera miliariment attendue sont desponible et sera miliariment accherables comproment le doctoral en pryphologie (PhD). le publiaritors dans son domaine de spécialisation et l'expérient acceptable dans l'enseignement. etfa) apprendient de la comproment de sont de l'expérient sont de l'expérient de l'expérient de l'expérient de la comproment de la comproment de l'expérient de l'ex

ST. THOMAS MORE COLLEGE, University of Sakatchewan, invets applications for a two-year term position, subject to funding approval, in the area of Eastern Christianny effective 1 July 1996 at the rank of Austrant Polescor. Pho or near completion required. The rapability to teach in other areas of Religious Studies, such as World Religious, together with the ability to participate

Faculty of Arts and Science

The Department of Native American Studies invites applications for an Assistant Professor or Lecturer; len-month term appointment, beginning August 1, 1996, subject to budgetary approval.



The successful candidate should have a strong commitment to leaching and scholarship, and a broad interest in Native Studies curriculum.

In accordance with Canada Immigration Regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada.

The University aspires to hire individuals who have demonstrated potential for excellence in leaching, research and scholarship. The University is an equal opportunity employer and offers a nonsmoking environment.

The current salary is \$37,350.00 minimum per annum for an Assistant Professor and \$28,040.00 for a Lecturer.

Applications including a curriculum vitae, transcripts, teaching evaluations, samples of published work, and names of three referees should be sent to. Professor Leroy Lillle Bear, Chair, Department of Native American Studies, University of Lethbridge, 4401University Drive, Lethbridge, 4401University Drive, Lethbridge, 4401University Drive, Lethbridge, Alberta, T1K 3M4. The closing date for applications is March 29, 1996.



ASSISTANT PROFESSOR

ASSISTANT PROFESSOR

The Department of city Planning invites applications for a full-time, tenure-track appointment at the Assistant Professor level. Candidates require a Pho in planning or a related field professional work experience and membership in the Candidate Institute of Planners would be an asset. The candidate should have a background in the research and practice appets of the sociocultural dimensions of community revitalization (including housing, neighbourhood renewal, community building and stewardship). Experience in graduate teaching and stewardship). Experience in graduate teaching and practicum/thesis supervision is highly desirable. Candidates are preferred who have previous experience and demonstrated skills in qualitative and quantitative research, applied social science and computer applications in organization decision-support and information management. The candidate will be required to contribute to couse delivery in the following a reas: planning theory, professional practice, community evisialization, housing, multidisciplinary projects, and research methods.

As one of the five departments in the Faculty of Architecture, the Department of City Planning is concerned with urban form and society in a blood cultural and ecological context, and is committed to an envi-ronmental design philosophy which incorporates these dimensions of the build environment in planning practice.

The expected annual salary range of \$40,000-\$50,000. The position is subject to final budget approval. The University of Manitoba encour-ages applications from qualified women and men, including members of visible minorities, Aboriginal people, and persons with disabilities. The University provides a smoke-free work environment, save for spe-cially designated areas. This advertisement is directed to Canadian citi-zens and permanent residents.

Applicants should submit a letter of application, a curriculum vitae and arrange for three letters of reference to be sent by March 4, 1996 for Professor Geof Bargh, Acting Head, Department of CIP Planning, Faculty of Architecture, University of Manitoba, Winnipeg, Manitoba, Canada R31 242: Telephone: (2004/75-25-25 (2004/75-7198, email: jbargh@mail.cc.umanitobaca. (This Selection Committee reserves the right to accept applications beyond the final date specified above.)

1996 SPRING/SUMMER INSTRUCTOR POSITIONS

Applications are now being accepted for 1996 Spring/Summer instructor positions in the following areas. A resume and references should be sent to the address below.

ı	Course No.	Course Name	Dates	Honorarium
۱	CPSC 531	Systems Modelling and	July 2 - August 17	\$2,750.00
l		Simulation		
ı	CTED 611	Adults as Learners	May 27 - June 4	\$2,750.00
ı	CTED 631	Theory of Groups	June 5 - June 14	\$2,750.00
ı	CTED 635	Facilitating Group	June 5 - June 14	\$2,750.00
		Learning		
	ONCE 571.29	Further Advanced	May 13 - June 28	\$2,750.00
		Modern Dance Technique		
ı		Modern Repenory	May 13 - June 28	\$2,750.00
	ENGL 517.01	Theoretical and Cultural	July 2 - July 23	\$2,750.00
		Studies "Models of		
		Comparative Literature:		
		India and Canada*		- 1
	HIST 203		July 2 - August 17	\$2,750.00
	HIST 477		July 2 - August 17	\$2,750.00
		History		
	HIST/POLI 583	The United States and	May 13 - June 28	\$2,750.00
		the World Since 1890		
		Faculty of Management	May 13 - June 28	\$2,750.00
	and Graduate		July 2 - August 17	\$2,750.00
	Level Courses			
		Dept. of Mathematics	May 13 - June 28	\$2,750.00
	Level Courses	and Statistics	July 2 - August 17	\$2,750.00
	MUED 605		July 2 - July 23	\$2,750.00
		&r Choral Materials 1		
	MUED 621	Scoring for the Symphonic	July 24 - August 17	\$2,750.00
		Band and Wind Ensemble:		
l	MUED 623	1600 - 1950		
ı	MUED 623	Conducting the Symphonic	July 24 - August 17	\$2,750.00
ı		Band and Wind Ensemble:		
ı	MUED 625	1600 - 1950	17.24 4	42 777 02
ı	MUED 025	Literature for the	July 24 - August 17	\$2,750.00
I		Symphonic Band and Wind Ensemble:		
ı		1600 - 1950		
ı	POLI 313			
١	POLI 413	Political Ideologies Politics and I herature	July 2 - August 17 July 2 - August 17	\$2,750.00
۱	SOCI 345	Mass Communication	July 2 - August 17	\$2,750.00
ı	SOCI 421	Criminology	July 2 - August 17 July 2 - August 17	\$2,750.00 \$2,750.00
۱	SOCI 421	Sociology of Occupational	July 2 - August 17 July 2 - August 17	\$2,750.00
ı	300 123	and Organizational Crime	July 2 - August 11	32,130.00
ı	SOCI 431	Special Topics in Sociological	July 2. Angust 17	\$2,750.00
ı	304 151	Theory - Sociology of Beauty	July 2- August 11	32,130.00
ı		Theory - Sociology of Beauty		

Requirement: PhD or equivalent is preferred, 3 - 5 years of University level teaching experience in subject area. Published articles or national Journals would be an asset.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Eroployment Equity.

These are term positions (3-6 weeks). Deadline: March 1, 1996. For further information on specific course detail contact:

The Special Sessions Office Faculty of Continuing Education The University of Calgary 2500 University Drive NW Calgary, Alberta T2N 1N4 Telephone: (403) 220-4991 Fax: (403) 220-0045

THE UNIVERSITY OF CALGARY

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PUBLISHER'S STATEMENT DÉCLARATION DE L'ÉDITEUR

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SCHOOL PSYCHOLOGY

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SOCIAL WORK

UNIVERSITY OF REGINA — Research Associate. Applications are invited from social recentries with a bedignoud in movestive and leg. This position has been ceated through a join instance of the Facility of Social Work, University of Regins and the Saskardevan Department of Social Services. The position is a one year term sobject to budget approval for a 3 year period. The Research Associate with participate in social

The University of Manitoba Faculty of Medicine

DIRECTOR Hospital Emergency Services

The Department of Family Medicine, Faculty of Medicine, The University of Manitoba, The Concordia General Hospital, The Grace General Hospital, The Health Sciences Centre, The Misericordia General Hospital, The St. Boniface General Hospital, The Seven Oaks General Hospital and The Victoria General Hospital invites applications for contingent geographical full-time position with the academic rank of Assistant/Associate Professor depending on experience and qualifications to serve as Director of Hospital Emergency Services, City of Winnipeg and Head. Section of Emergency Medicine.

The successful applicant will be responsible for establishing a single focus of administrative responsibility for Emergency Care encompassing the above institutions. Heahe will be expected to ensure the provision of Emergency Medical Care Services of High quality, enhance efficiency and effectiveness in the use of resources; promote collaboration and exploitation of opportunities for continuous improvement in the scope and type of services offered. This will include a role in the teaching of Emergency Medicine in the Undergraduate and Postgraduate programs of the Department.

Applicants will be expected to have a specialty certification in Emergency Medicine and must be eligible for registration with the College of Physicians and Surgeons of Manitoba. Preference will be given to applicants with demonstrated administrative and Interperson-al skills. The Director will report to the Head, Department of Family Medicine, The University of Manitoba. A second line of reporting responsibility will be to a Vice-President at each of the above institu-tions.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities. Aboriginal people and persons with disabilities. The University provides a smoke free work environment, save for specially designated areas. This adverteement is directed to Canadian citizens and permanent residents. Position is available April 1, 1996 or sooner if mutually agreeable.

Applications accompanied by a curriculum vitae and names of three referees should be submitted to: Dr. Neil Donen, E6003-409 Tache Avenue, Winnipeg, Manitoba R2H 264, Fax (2014 231-0302. Closing date for receipt of applications is February 15, 1996.

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ence, should be sent to Ron Griffin, Chair, Department of Sociology, 5t. Thomas More College, 1437 College Orive, Saktatoon, Saktatohevan, 578 UNS. Coloring date for appoint cation is february \$2.1936. This appointment is subject to available funding. 5t. Thomas More College a commented to the principle of equity employment and anvites applications from all qualified individuals.

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nished 3 bedroom, large office/birary, 1 acre, pri-vate, wooded, inground swimming pool, tennis court, 1/2 hour north of Aux-en-Provence. \$1300 per mo, plus utilities. Contact: Dr. Sandra Beckett, 278 Riveniew Blvd., St. Catharine, Ontario LZT 3N4 (905) 687-7315. e-mail sbecketthspartan.

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CALL FOR PAPES. Advisory the Agenda of Indiane Education Foliary February 11.

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CALL FOR PAPERS - August 22-25, 1996 the
University of Northern B.C. will host a World
Conference on Quality of Life. Anyone interested
in more information or wishing to present a
paper should contact Alex C. Michalos, URBC,
Prince George, B.C. V2M 425, Canadas, Tel: 604960-6697; fax: 604-960-5544; e-mail Michalos®

90.9667; Tax: 604-905544; email Michalone unbe-edu. CALL FOR PAPERS for the contributed securior contributed securior of "Comparture Political Economy," Contemporary and Islamic Perspective", Eighth International Conference on Socie-Economic (SASE), Université de Genhet, Switzerland, July 12-14. Université de Genhet, Switzerland, July 12-14. Université de Genhet, Switzerland, July 12-18. All airas in the theme vedicione Expenses own. Send proposal by March 1 to Profession Massad Choudhurt, University (Gillege of Cape Britton, Sydoey, NG BIF 62. Tels 502-355-3500).



DALHOUSIE UNIVERSITY Faculty of Law Faculty of Law

aculty of Law, Dalltousie University, invites applications for a probationary tenure-track/tenure-track position for the 1996/97 academic year in the areas of corporate, commercial and tax law.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Dalhousie University is an Employment Equity/Affirmative action Employer. The University encourages applications from qualified women, aboriginal peoples, racially visible persons and persons with disabilities.

Applications, consisting of a curriculum vitae and the names of three referees, should be received by March 15, 1996. They should be directed to:

The Dean Faculty of Law Dalhousie University Halifax, Nova Scotia B3H 4H9 Fax : (902) 494-1316 Phone: (902) 494-2114



Chair of Optometry in the Department of Optometry and Radiography

The Hong Kong Polytechnic University is a large and dynamic Institution of higher education offering over 200 courses in a wide variety of subjects, at levels ranging from Higher Diplomas and Degrees through to Masters and Doctoral Degrees. The current number of enrolled students is approximately 20,000 with a bibl-time equivalent student population of around 13,000. The academic structure consists of six faculties comprising 26 Departments and Units devoted to teaching and research, and a number of interdisciplinary and specialist Centres.

The Department of Optometry and Radiography Iorms part of the Faculty of Health and Social Studies. The Faculty consists of five Departments: Applied Social Studies, Health Sciences with Nursing, Medical Laboratory Science and Behavioural Science Sections; Optometry and Radiography, Rehabilitation Sciences with Occupational Therapy and Physiotherapy Sciences and Reshavioural Science Sections; and the Reshabilitation Engineering Center. The Faculty has some 2,000 full-time equivalent students engaged in the pursuit of Degrees in health professions, most of which are unique in Hong Kong such as Biomedical Science. Nursing, Occupational Therapy, Physiotherapy, Optometry, Radiography and Prosthetics and Orthotics. There is also at present a small but growing number of students in the Faculty carrying on research towards MPhil and PhD.

The Department of Optometry and Radiography is the only provider of education in Optometry and Radiography in Hong Kong. The Optometry Section, with 10 full-time staff responsible for the four-year Degree of BSc(Hons) in Optometry. The Radiography Section, with 14 full-time staff, is responsible for the three-year BSc Degree in Radiography with two streams radiognostics and radiotherapy. The Optometry Section also unts a very successful Eye Clinic in the University with over 6000 patient visits a year. At present it has nearly HKS8 million in research grants. The Chair of Optometry is a professional appointment. The new appointer will be experted to develop research programmes, obtain research grants and supervise graduate research studently, besides participating in the teaching programme of the Department. The post is tenable from September 1996.

Qualifications and Experience

The candidate should have a professional qualification in Optometry. In addition, the candidate should have a PhD with a strong record of research activity and publications as well as some administrative experience and qualities of leadership. The candidate may be asked to serve as Head of Department.

Salary and Conditions of Service

Salary is within a range and not less than HK\$1,007,220 per annum. (Note: CAD\$1 = HK\$5.68 as at 10 January 1996)

Initial appointments at this level are normally made on a fixed-term gratuity bearing contract of four years at the end of which, re-engagement is subject to mutual agreement. Other benefits include leave, subsidized housing, medical and dental schemes, passage and children's education allowances.

Application

Candidates are invited to send in detailed curiculum vitae (in duplicate) with names and addresses of three relerees to the Personnel Office, Room AG426, Core A, Chung Sze Yuen Building, The Hong Kong Polytechnic University, Hung Hom, Kowloon (Faz: 82.2764 3374; E-mail: postadfepolyued.ubl.) before March 1, 1996. Candidature may be obtained by nominations: The University reserves the right not to fill this post or to make an appointment by viviation. Ceneral information about the University and the post advertised are available at the University's World Wide Web server http://www.polyu.edu.hk, or at the Personnel Office (please call 852-2766-5333).

Assistant Professor THE DEPARTMENT OF **EDUCATIONAL PSYCHOLOGY**

The University of Calgary, Department of Educational Psychology, invites applications for an Assistant Professor (tenure-track) in Counselling Psychology effective July 1, 1998. Requirements include a doctorate and a strong background in basic counselling theory and practice, plus a strong research record in one or more of the following fields: intercultural counselling, school counselling, counsellor education processes, and gender issues. Candidates should be eligible for chartering as a psychologist in the Detailence of Albertz.

Responsibilities include teaching duties at both the undergraduate and graduate levels, an active research program including supervision of graduate students, and departmental, faculty and university-wide activities. Salary commensurate with qualifications and experience.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

The University of Calgary is committed to Employment Equity. Applications, including a curriculum vitae and the names of three references, should be sent prior to

> Dr. 1. Winchester, Dean Faculty of Education The University of Calgary 2500 University Drive N Calgary, Alberta T2N 1N4



EDITORIAL . ÉDITORIAL

High-Tech 'Teacherless' Classroom May Be No Place To Learn

JOYCE LORIMER

HE LOSS OF LARGE NUMBERS OF SENIOR FACULTY to across-the-board early retirement plans, raises legitimate concerns about what proportion of those leaving will be replaced with permanent junior faculty, and whether universities will be able to maintain the quality of their programs. Ontario's equally cash-strapped community colleges have responded to the need to downsize by proposing a "teacherless classroom."

According to The Ottawa Citizen, "Ontario's community colleges are planning for a new classroom where the teacher is no longer key." Faced with the possibility of major layoffs in teaching staff as a result of cuts in both federal and provincial funding, the Council of Presidents has come up with an alternative approach called Learning Centred Education. In this Orwellian vision of the future, "CD-ROM courses and computer tutorials (would)... deliver education. Support staff, rather than teachers, would often monitor the progress of students, who would work at their own pace."

Those who monitor higher education journals are aware that the concept of learning centred education is also current in university circles. Many institutions have already begun to experiment with the use of electronic mail and computer programs to convey factual material, work with basic concepts and replace some face-to-face tutoring. Universities should and would — if governments would ptovide them with the necessary financial resources — be leaders in the development and use of information technology. Carefully used, it can free up academic staff to do the real business of teaching.

It is important, however, to distinguish what is the real business of teaching in universities, and what it is we expect our students to learn. As the authors of a recent U.S. study, which strongly advocates the use of information technology, recognize, "technology is most useful for conveying codified



knowledge and is not appropriate for teaching meaning and value or culture and philosophy."2

A quick look at my own institution's mission statement tells me that its objective, in common with that of other universities, is "to educatelengaged and aware citizens of an increasingly complex world." The last time I checked, being engaged and aware required an open, inquiring, flexible mind, able to discriminate between different meanings and values, and to appreciate the importance, nature and complexity of our own and other cultures. This is what develops in the mutual teaching/learning interchange between professor and student in the classroom, and this is what cannot be reproduced by the teacherless, electronic classroom.

Moreover, it is precisely that capacity to distinguish

meaning and value which makes university professors and academic librarians fully aware that even codified knowledge is value-laden. Before universities move to remodel academic productivity by the introduction of technologically accessible learning programs at junior levels, they would do well to press for the funds to research and produce them. If they do not, they may be left with a limited selection of program materials, which are only marginally relevant to the needs of the Canadian academic curriculum, and not reflective of the country's culture and social institutions. It would be a pity if the long struggle to "Canadianize" our post-secondary system were to be undone by the indiscriminate use of cheap data packages produced offshore.

Academics who point to the limitations of information technology are not late twentieth-century luddites, trying to defend a labour-intensive handicraft industry against a more efficient means of production.3 They are merely pointing out that the end result of the effort to do more for less, may only be to charge more for less. Canadian universities should carefully weigh the consequences before following the community colleges in "considering ways of offering courses with minimal participation by teachers."4

If the evidence from the United States or in Dr. Giles Cloutier's report from Alberta is anything to go by, students value and expect to be taught by highly qualified research scholars. If Canadian universities try to offet anything less they may end up with studentless rather than teacherless

- 1. Pat Dare, "Onrario Colleges Weigh Teacherless Classes," Ottawa
- Citizen, Jan. 17, 1996. 2. T.J. DeLoughry, "High-Tech Efficiency?" The Chronicle of Higher Education, Nov. 24, 1995.

La classe sans professeur, peut-être pas l'endroit idéal pour s'instruire

ES PROGRAMMES DE RETRAITE ANTICIPÉE À GRANDE échelle entraînent le départ de nombreux professeurs chevronnés. Ce phénomène soulève des préoccupations légitimes sur la proportion de jeunes professeurs qui remplaceront ceux qui prennent leur retraite et sur la capacité des universités à maintenir la qualité de leurs programmes. Également à court d'argent, les collèges communautaires de l'Ontario ont répondu au besoin de réduire leur personnel en proposant un enseignement sans professeurs.

D'après le Citizen d'Ottawa, les collèges communautaires de l'Ontario prévoient mettre sur pied des cours où le professeur ne serait plus au premier plan. Le Conseil des recteurs, devant la possibilité de congédiements massifs du corps enseignant à la suite de compressions budgétaires fédérales et ptovinciales, proposent une solution de rechange, une vision de l'avenir à la Orwell, soit l'apprentissage informatisé. L'enseignement serait dispensé à l'aide de didacticiels sur disques optiques compacts et de tutoriels. Les professeurs seraient remplacés par du personnel de soutien qui sur-veillerait souvent le progrès des étudiants. Ceux-ci trà-

vailleraient à leur propre rythme.

Les personnes qui consultent les revues spécialisées sur l'enseignement supérieur savent que l'apprentissage informatisé est d'usage courant dans les universités. De nombreux établissements d'enseignement ont déjà commencé à expérimenter l'emploi du courrier électronique et de programmes informatiques pour transmettre des connaissances factuelles, pour travailler avec des notions élémentaires et pour remplacer le tutorat. Si les gouvernements leur donnaient les ressources financières nécessaires, les universités devraient être

les chefs de file dans l'amélioration et l'utilisation de la technologie de l'information. Exploitée prudemment, la technologie peut libérer des universitaires pour qu'ils puissent se consacrer sérieusement à l'enseignement.

Nous devons toutefois faire la distinction entre l'enseignement sérieux dans les universités et les connaissances que nous espérons faire acquérir aux étudiants, Fervents partisans de l'emploi de la technologie de l'information, les auteurs d'une étude menée récemment aux États-Unis reconnaissent la grande utilité de la technologie pour communiquer des notions structurées. Ils admettent cependant qu'elle n'est pas appropriée pour enseigner des significations et des valeurs ou encore la culture et la philosophie.

D'après l'énoncé de mission de mon université, son objectif, qui est commun à celui d'autres universités, vise à instruire des citoyens engagés et avertis dans un monde de plus en plus complexe. La dernière fois que j'ai vérifié la pertinence de cet objectif, j'ai constaté qu'il fallait, pour être engagé et averti, avoir un esprit ouvert, curieux et souple, capable de faire la distinction entre différentes significations et valeurs. Il fallait également être capable de reconnaître l'importance, la nature, la complexité de notre culture et de celle des autres. Ce savoir est acquis à la suite d'échanges réciproques fondés sur l'enseignement et l'apprentissage entre les professeurs et leurs étudiants. Il ne s'apprend pas dans une classe automatisée sans professeur. L'automatisation peut cependant nuire

Grâce ptécisément à cette capacité de faire la distinction entre les significations et les valeuts, les professeurs et les bibliothécaires d'université sont parfaitement conscients que même la connaissance structurée est chargée de valeur. Par conséquent, avant de réorganiser la productivité pédagogique en introduisant aux cycles inférieurs des programmes d'apprentissage informatisés et accessibles, les universités devraient faire pression pour obtenir les fonds qui permettront d'effectuer des recherches sur ces programmes et de les créer. Car, autrement, les fruits de la longue lutte pour «canadianiser» nos établissements d'enseignement postsecondaire et défendre notre culture risquent d'être gâtés par l'utilisation aveugle de programmes à bon marché réalisés à l'étranger.

Les universitaires qui montrent les limites de la technologie de l'information ne sont pas des luddites de la fin du vingtième siècle qui tentent de défendre contre des outils plus efficaces de production une industrie artisanale à forte proportion de main-d'oeuvre. Ils veulent simplement souligner que les efforts pour en faire plus avec moins n'auront finalement comme résultat que de faire payer plus pour en offrir moins. Les universités canadiennes devraient soupeser les conséquences de ce virage avant d'envisager, à l'instar des collèges communautaires, des moyens de dispenser des cours avec la participation minimale

Si l'on juge d'après ce qui se fait aux États-Unis ou d'après le rapport du D^r Gilles Cloutier, de l'Alberta, les étudiants apprécient les universitaires qui sont des chercheurs hautement qualifiés et ils s'attendent à ce que ces universitaires leur enseignent. Si les universités canadiennes tentent de leur offrir un produit de qualité inférieure, elles s'exposent à une situation gênante : au lieu d'avoir des classes sans professeurs, elles auront peut-être des classes sans étudiants.

INCOME TAX GUIDE

Supplement to the CAUT Bulletin-Vol. 43, No. 2-February 1996

PREFACE NOTES

- (I) ALL REFERENCES ARE TO THE INCOME TAX ACT EXCEPT as where otherwise noted. In the Guide, he/she refers to the taxpayer unless otherwise specified.
- (2) Interpretation 8ulletins (which are not rechnically binding on the government bur which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., TT-22IR' and Quebec Interpretation 8ulletins will also be referred to by the Department's issue number, e.g. "IMP.80-1".
- (3) Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.

There were numerous cases in 1995, as in 1994, dealing with payments to employees who are offered compensation for increased housing costs in more expensive housing centres to which they have been transferred. In Hoffel and Dan Krall the taxpayers kept the same equity in the new house as they had in the previous home, and the employer made the interest payment on the increase in the mortgage principal, with a provision for the employer's interest contribution to be reduced eventually ro nil. In both cases, it was held not to be an employment benefit since the taxpayer's financial position was merely protected, not improved. But in Dand Krall an opposite decision was reached, apparently because the taxpayer had no future at all with his employer in the first centre, and hence the transfer — being the only way to keep his job — was some thing over which he had no choice, and the mortgage subsidy then became an economic advantage, hence taxable.

- (4) Because the Province of Quebec levies its own personal income tax the figures in French quotation marks "a." "refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
- (5) There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Othehe income taxes.
- (6) Deductible Dependants The law allows single parents supporting a child under 18 (or physically or mentally infirm) to daim a credit equivalent to that available to a taxpayer supporting a dependant spouse. This was challenged in the 1992 Merier case under the Charter of Rights and Freedoms on the grounds that the 18-year age limit is discriminatory. The challenge succeeded, which apparently allows a taxpayer now to deduct a child living at home even after the child has turned 18. This case has been appealed and in December 1994, was adjourned until further notice. Single parents who could claim the deduction under this expanded definition should consider asking Revenue Canada to reassess past years returns. Under the governments "Frairness Package", tax years as far back as 1985 can be amended.
- (7) There has been a major restructuring of programmes directed to families with children. After 1992, the Family Allowance System and the refundable and non-refundable tax credits for eligible children was climinated and replaced with a non-taxable monthly child care benefit payable to eligible parents. The annual benefit varies by family size and family income as follows:

Family Income	One Child	Two Children	Three Children
\$ 0	\$ 1,020	\$ 2,040	\$ 3,135
\$ 10,000	\$ 1,520	\$ 2,540	\$ 3,635
\$ 20,000	\$ 1,520	\$ 2,540	\$ 3,635
\$ 30,000	\$ 918	\$ 1,836	\$ 2,931
\$ 40,000	\$ 668	\$ I,336	\$ 2,431
\$ 50,000	\$ 418	\$ 836	\$ 1.931
\$ 60,000	\$ 168	\$ 336	\$ 1.431
\$ 75,000		· —	\$ 681

In Quebec the amounts are different, pursuant to an agreement between the federal and Quebec governments whereby the Quebec government determines the family allocation according to the number and ages of the children. For the first eligible child, the basic amount is \$869; for the second eligible

child, the basic amount is \$1000 and, for the third and all subsequent eligible children, the basic amount is \$1597. An additional amount of \$103 is also given for every child of 12 years old and over. Quebec also has its own Family Allowance System. These allowances are non-taxable.

- (8) During 1994, the Federal Court of Appeal struck down the requirement that divorced custodial parents must pay tax on child support payments received from the ex-spouse, in the Thibaudeau decision. The decision was based on a conclusion that Mme. Thibaudeau was a victim of discrimination based on family status: she must pay tax as a custodial parent, while other custodians (eg. non-parental guardians with custody such as a grandmother) need not pay tax on receipts from the natural parents. The federal government appealed this decision in 1995, and the Supreme Court of Canada ruled that the Charter of Rights and Freedoms had no application, and therefore child support payments from one spouse must be included in the income of the recipient parents.
- (9) Fairness Package Bill C-18 was enacted on December 17, 1991. This bill contained amendments to various administrative provisions of the Income Tax Act. Under this federal legislation individuals can now request refunds, or request revisions to their 1985 and subsequent tax returns in certain situations which might have otherwise been unavailable. There is also some relief in the areas of interest and penalties, and late-filed, revoked or amended elections. Also, the appeal procedure is relaxed to give an individual one year from the filing deadline to file a Notice of Objection, which can be in the form of a letter to the local Chief of Appeals instead of a prescribed form.
- (10) For those taxpayers who pay by instalments, a new system has been implemented effective September 1994. Beginning with the instalment due September 1994, taxpayers with income on which tax is not deducted at source and which attracts at least \$2,000 (\$1200 for Quebec residents) of tax in the year, must pay tax instalments on that income. This affects taxpayers who in 1994 and either 1993 or 1992 had taxes payable ar least \$2,000 (\$1200 for Quebec residents) higher than the total of tax deducted at source plus refundable tax credits.
- (11) Employees in receipt of severance or retirement packages have been able to roll an amount into an RRSP, in addition to normal contribution limits. The 1995 budget changed these rules, such that the amount available to be rolled into an RRSP is restricted to \$2,000 for each year of service before 1996, plus \$1,500 for each pre-1989 year for which pension benefits did not yest.
- (12) The February 1995 budget introduced a mechanism to bring all unincorporated taxpayers in Canada onto a December 3I year-end. Income accruing during the "stub period" between the end of the 1995 fiscal year as previously defined, and December 3I, 1995, will be brought into taxable income over not mote than ten years. Following opposition to a mandatory December 3I year-end for all partnerships, sole proprietorships and unincorporated businesses, an alternative method had been devised which while still bringing stubperiod income in over ten years allows the taxpayer to retain a non-December year-end. Further discussion and examples concerning this important change are provided infra.
- (13) Moving expenses are deductible from income earned from business or employment provided the taxpayer moves to a new work location, and the move results in the taxpayer living at least 40km closer to the workplace than previously. Revenue Canada had adopted a strict "as the crow flies" test in determining what constitutes 40km, but in 1995 the Federal Court of Appeal said in Ciannalopoulos that this was contrary to practical experience, and allowed 40km defined as the shortest pormal route between two points. This gives greater scope to taxpayers, and some taxpayers may want to consider re-filing for previous years in light of this interpretation. To date, the decision has not been appealed by Revenue Canada to the Supreme Court of Canada.
- (14) Revenue Canada is promoting "voluntary disclosure" by taxpayers who have unpaid tax. As long as it is the taxpayer and not Revenue Canada who initiates the process a taxpayer can pay up with interest but no penalties, by first giving a broad outline of the disclosure to a local Revenue Canada official, then following up with details upon request. A further incentive to be forthcoming about past unpaid tax is that there is no limitation period binding Revenue for unfiled returns or false or misleading information. The 1995 budget added yet another reason, by raising the penalty interest on unpaid taxes by another two percent, to four percent plus the presenbed rate.

(15) Until 1993, a deceased's estate could make an RRSP contribution on behalf of a deceased within 60 days of death, getting a useful deduction and enlarging the RRSP which can then be moved tax-free to the surviving spouse. In 1993 the rule changed to allow RRSP contributions up to 60 days after the year of death, in line with contribution deadlines for all other taxpayers, and thus giving executors more time to take advantage of this useful planning tool.

(16) As of January I, 1993 "spouse" includes any opposite sex partner with whom a taxpayer co-habits for at least 12 months, or who is a parent of a child of whom the taxpayer is a parent. The common-law "marriage" is deemed to continue until severed by a bona fide separation of at least 90 days. The purpose of the changes is to reflect the changes in Canadian society with respect to taxpayers legal marrial status. This will help co-habiting couples who until now were denied spousal RRSP contributions. However, these changes will penalize couples who have been claiming child tax credits, equivalent-to-married amounts, GST credits and child care expenses in situations which would have been disallowed had they been deemed married. In 1995 a legal challenge under s.15(1) of the Charter of Rights and Freedoms was launched by the Canadian Union of Public Employees (CUPE) in the Ontario Court (general division) to expand the definition of "spouse" in the Income Tax Act to include same-sex partners. The immediate issue is whether a registered pension plan which so defines "spouse" can be de-registered by Revenue Canada, CUPE lost its application, and has appealed to the Ontario Court of Appeal.

(17) Underlined portions indicate changes from the 1994 Guide.

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

THE INCOME TAX ACT CONTAINS NO STATUTORY DEFINITION of 'income' although Section 3 ac8bs does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are:

- control test the degree of control over not only what is to be done but how it is to be done, though in the case of professionals or the highly skilled, control over how work is performed is difficult, and therefore this test is in itself inconclusive;
- (2) integration or organization test looks to whether the individual is part and parcel of an organization such that his/her work forms an integral part of its over-all business;
- (3) economic reality test an individual is less likely to be an employee if he bears risk of loss or has a chance of profit;
- (4) specific result test an individual who is engaged to ensure his/her services are generally at his/her employer's disposal is more likely an employee than one who is engaged to ensure completion of specific work. Based on these four tests, the court then looks at the overall picture to determine if the person is an employee or independent contractor. (See CAUT Bullatin Dec. 1980, p. 8 for some additional details).

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his/her 'contract of service' as set out in sections 5 and 6 «32-33», «36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

neration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the

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form of capital cost allowances (depreciation), as provided

form of capital cost allowances (deptectation), as provided by the Act.

In the 1991 Bart case, heard in Federal Tax Court, the tax-payer, a business professor, contracted with a foreign university to teach a course and he called the fees earned and expenses incurred those of his/her consulting business. In deciding that he was actually an employee and had entered into acontract of service rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself, and noted that the letter of appointment from the university was to the taxpayet personally not to the business.

In Martinez (1995), a professional engineer was held to be an independent contractor, not an employee of Z CO, because he worked on a month-to-month term, reported weekbecause he worked on a monutation-month term, reportest based by to Z on his progress but designed and oversaw the work after Z defined what it needed, provided his own tools and — unlike the other engineers at Z — was not provided a company car. Conversely, in Korpan (1995) the deciding factor in classifying the taxpayer as an employee was that he bore no risk of financial loss.

EMPLOYMENT INCOME

A TEACHER'S SALARY RECEIVED AS RECOMPENSE FOR TEACH-A TEACHER'S SALARY RECEIVED AS RECOMPENSE FOR TEACHing and administrative duties is normally classified as income
from employment. To this must be added fringe benefits which
tepresent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470R enumerates the various
common types of fringe benefits and indicates whether or not
the value thereof should be included in the employee's income.

FRINGE BENEFITS INCLUDED IN INCOME
Examples of fringe benefits which must be included in income are as follows:

- (I) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;
- (2) allowances for personal or living expenses received from his/her employer;
- (3) the value of the benefit received through an employee's personal use of an automobile owned ot leased by his/her sonal use of an automobile owned or leased by his/her employer. The automobile standby change is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The petsonal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven multiplied by 12 cents per kilometre.
- (4) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income as long as your employet has not made any contributions to the plan, however small. (Consult IT-428 for further details);
- (5) premiums paid by the university for group life insurance.
- (6) imputed interest on interest-free and low-interest loans (o) impact interest of many loyer in certain circumstances. If an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;
- (7) remission of tuition fees provided by an educational insti-tution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;
- (8) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferted by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows: (a) \$2,000 for each year up to and including 1995 that an individual was employed by the employer or a related party; plus (b) \$1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement. These transfers must be made either in the year the payment is received or within 60 days after the end of the year.
- FRINGE BENEFITS EXCLUDED FROM INCOME Examples of fringe benefits which need not be included in income are as follows:
- (I) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;

- (2) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such ser-vices are non-discriminatory;
- (3) an employet's contributions to a group private supplementary health services plan. (including dental services) for employees as well as the value of benefits flowing from the plans; since May 21, 1993, Quebec considers these contributions as a taxable benefit. But this benefit can be claimed as a medical expense.
- (4) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
- (5) free parking provided for employees;
- (6) a reimbursement of the costs of atrending a convention where an employer requires an employee to atrend in the line of duty associated with his/her employment;
- (7) the employer's contributions to a wage loss teplacement plan for employees. Receipts from such a plan are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.
- (8) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in questio
- (9) certain consulting services which, generally, are in the areas of health, termination, or retirement.

DEDUCTIONS AVAILABLE TO EMPLOYEES

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable.

Allowable deductions from employment income include the following:

- (1) legal expenses—an employee may deduct legal expenses incurred in collecting salary from an employer or formet employer. (Paragraph 8 (1) (b) «77»).
- (2) teacher's exchange fund—a single amount in tespect of all employments of the taxpayer as a teacher, not exceeding \$250 paid by him/her in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).
- (3) travelling expenses—incurred by an employee: (a) who is ordinarily required to carry on the duties of his employment away from his/her employer's place of business or in different places; and, (b) who has a contractual obligation to pay travelling expenses in the performance of his/her duties and for which he is not reimbursed by a travel allowance. The employee must include form T2200 «TP64.3» signed by the employer with the heavener.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (I) (h) «63»). Expenses incurred for travelling from home to the place of employment are not deductible.

If the use of an automobile is involved, interest and r the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. These expenses are subject to a limit of \$300 per month for interest and a maximum capital cost of \$24,000. (Paragraph 8 (1) (j) «64»). (IT-272R) (See "Automobile Expenses"). The deductibility of automobile lease payments is limited to \$650 per month; GST input tax credits are circulated. similarly restricted.

Employees may be eligible for a rebate of GST paid for these expenses. To claim this rebate, the taxpayer must complete form GST370, (VD-358 for Quebec QST) "Employee and Partner GST Rebate", and atrach it to his/her return

- (4) dues and other expenses of performing duties (a) dues for membetship in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning employment income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68a») (b) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (ii) «68b») (c) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).
- (5) contributions to a tegistered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that, for defined benefit plans only, contributions in respect of pre-1990 years of past service duting which the taxpayet was not a contributor to a pension plan, may be deducted up to a maximum of \$3,500 each year. For years of pre-1990 service during which the employee was a

contributor, the \$3,500 is reduced by any contributions made in the current year to his/her registered pension plan. For example, in addition to his/her 1994 RRSP limit, an employee in 1994 may contribute up to \$3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. This additional contribution limit relates only to defined benefit registered pension plans, not to money purchase plans or RRSPs. Undeducted past service contributions carry forward indefinitely, so that if you are already making \$3,500 per year of current service contributions you will not begin to deduct your past service contributions until you retire, and then you can deduct them at \$3,500 per eligible year. (See "Pension Reform" for details).

Supplemental plan arrangements for members at their contributor, the \$3,500 is reduced by any contributions made

Reform" for details).

Supplemental plan arrangements for members at their allowable pension contribution limits have been established at some universities. These plans have special conditions attached to them and outline detailed procedures for the administration of such funds. Specific information about them ought to be obtained from those universities which have implemented such arrangements.

(6) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilo-metres closer to the new job location. (<u>Until 1995 the 40km</u> distance had to be measured in a straight line, but the Giannakopoulos decision in the Federal Court of Appeal changed the test to 40km by the shortest normal route—see preface note 13). Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the ttansfer or registration of title to the new resi-dence if the taxpayer or his/her spouse has sold their old resiuence it the taxpayer or fits/her spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Iax pamphlet "Moving Expenses", Special release IT 178R2, IIMP 347-1 and form TI-M.

If the moving expenses are greater than the income earned at the new location, in the year of the move, the excess may be carried forward and deducted from such income in the follow-

ing year.

The general rule is that only moves within Canada quali-

fy; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada). you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it new results in your living at least 40 kilometres closer to the riew institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return. However, such income can include part-time income earned in the new city, even if the primary purpose of the move was for educational reasons. And if the student is married and the spouse takes usesons. And it the student is married and the spouse takes up employment in the new centre, the spouse may claim costs of moving the family. Even if the taxpayer has too little income to need the moving deduction, he/she should still keep a careful record of the costs of moving since they reduce net income or taxable income, and many provincial tax credits (and the child benefit payments) are calculated based on the net or taxable income.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income. If you return to Canada from attending a foreign institu-

tion as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

Some taxpayers who are relocated are offered employ-ment contracts which include lump-sum payments to compensate for higher housing costs in the new centre. An interesting case arose in 1993, when Revenue Canada tried to include such a payment in the taxpayer's income. The courts held the payment to be a non-taxable reimbursement, because it was clear he had to sell his/her home in a lower cost city and buy a clear he had to sell his/her home in a lower-cost city and buy a comparable new house as a condition of receiving the money, and the contract also made it clear the payment was not compensation for services but reimbursement of increased expenses from which the taxpayer derived no profits Splane v MNR. However, it is important that the taxpayer receive the money as reimbursement for actual costs, and that this reimbursement be determined on a clearly quantifiable basis. In the 1994 case Roland M. MacDonald the taxpayer received a monthly allowance of \$700 to subsidize the higher housing costs he incurred upon transferring to Toronto from Regina. He relied on Splane but the Federal Court of Appeal found the \$700 to be a taxable allowance, not a subsidizy and held against the taxpayer. Splane was further restricted by the 1994 Pbillips case, which distinguishes losses from selling an old home (e.g. loss arising on the sale because it has been sold on short notice in a flat market, or a loss caused by higher interest rates in the new market, or a loss caused by higher interest rates in the new centre due to the premature discharge of the old mortgage) from higher living/housing costs in the new centre. A compensation payment which is based on the quantifiable loss on sale is not taxable, but payments which amount to a subsidy of expenses incurred in buying a new house are treated

The 1995 Hoefele and Dan Krall decisions offer examples where courts allowed plans to be non-taxable because the subsidy was quantified. In each case, interest paid by an employer on the extra mortgage botne by the employee in a more expensive city to buy a house comparable to the one sold in the pre-vious city was held not to be a taxable benefit. The courts held that the taxpayer's financial position was only maintained, not improved, since the equity in the house was unchanged. But in David Krall, a taxpayer who had no future with his company unless he accepted a transfer was granted similar terms and was held to have received a taxable benefit, on the basis that had he stayed he would have been unemployed, so moving did represent a real financial improvement.

This area is still being defined, and it is suggested that great care is required to identify and quantify the reimbursable loss, and to confirm that the payment does not represent an improvement in the taxpayer's financial position (see preface

(7) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is \$5000 for each eligible child under 7 years of age at the end of the year; or who has a severe and prolonged physical or mental impairment. For children over 6 but under 14 at any time in the year the deduction is \$3000 each. In Quebec, the deduction for child care expenses may be claimed by a three recovers only between them exceedings to a series of the property of the control of the caimed by either spouse or split between them according to a proportion of their choice. Costs of babysitring or day nursery services, lodging at a boarding school or earnp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to \$150 per week are claimable for a child who is costs up to \$100 per week at damage in a clind who is either under 7 years of age at the end of the year or is severely impaired; and \$90 per week in the case of children under 14. Attendance at hockey and similar schools also qualifies. Expenses may be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has tectived a grant. The 1995 McLetan decision also allowed a child care deduction during a period of doctor-ordered rest. required by the taxpayer so she could be able physically to return to work after a long illness.

In Quebec, since 1994, the child care expense deduction has been replaced with a refundable tax ctedit based on family income. This tax ctedit, whose rate varies from 75% to 26.4%

of eligible expenses, is subject to net family income. Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. How-ever, Canadians serving abroad in the armed forces, in aid programmes and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the e Tax Act to be resident in Canada in the year in which Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada, is not deemed to be a resident under Subsection 250 (1) unless he/she fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

Care Expenses").

In the important 1993 Supreme Court of Canada decision in E.C. Symes, the court ruled against her attempt to claim as a business expense the cost of the nanny she employed to as a unifiest exhibites the took on the hally practice. The court held that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expense

(8) Self-funded leave of absence

Regulation 6801, issued on February 4, 1988, exempts certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The regulation of the term in subsection 248(1) of the Act. The regulation basically provides that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that: (a) no more than 33 1/3 per cent of the employee's salary may be deferred; (b) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral; (c) throughout the period of leave the employee does not receive salary from his/her employer directly or indirectly; (the employee may during the period continue to receive reasonable fringe benefits); and (d) the employee must return after the period of leave to his/her employer for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee, and interest on it is taxed to the employee; in the year it is earned. taxed to the employee in the year it is earned.

(9) Stock Savings Plan (SSP) (Quebec residents only) An individual residing in Quebec on the last day of the taxa-tion year may deduct from his/her taxable income, for the pur-poses of Quebec tax only, the cost of eligible stocks or con-vertible nitles purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks, the convertible titles or 10% of his/her earned income. A particularly interesting feature is the permanent tax savings if the stocks or titles are left at least two permanent tax savings if the stocks or titles are left at least two years in the Plan. Stocks or titles will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by, him/her for safkeeping. Certain stocks issued by a small corporation are eligible for a deduction equal to 100% of their purchase price. The convertible titles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than \$250 million).

(10) Alimony and Maintenance Payments Prior to 1993, alimony payments could be deducted if made pursuant to a court order or a written separation agreement, as long as they were paid on a periodic basis, but maintenance payments (to a separated spouse or ex-common-law spouse) had to be under court order. The new definition of "spouse" (see preface note 16) does away with this distinction and apparently common-law spouses no longer require court orders, only a written separation agreement. It appears that a pre-1993 breakdown of a common-law relationship severed without court order cannot be retroactively validated under the new rules, but if the same couple reunited after 1992 then split up they could fall under the new rules.

Amounts under the separation agreement or court Amounts under the separation agreement or courorder are deductible to the payor and taxable to the recipient,
provided they satisfy all of the criteria required by the Income
Tax Act. (See also preface note 8). If recipient spouses direct
their alimony to a third party, they are still taxed as if they
had received it. The key is who has the legal right to enforce payment, and if it is the recipient spouse, as in the 1995
Arstrault case, then even if she directed the paying spouse to seend the money to the landlord, it is still the wife and not the landlord who could legally sue for non-payment, and hence the amount is taxable to her and deductible from the payor's income. The payments must be periodic a lump-sum payment is disallowed unless it is a catch-up of overdue periodic payments.

Legal fees for divorce proceedings or to establish a right to alimony or maintenance are not deductible, but fees involved in suing a spouse to enforce a court order are. Costs of defending such an action, or of defending an action claiming increased maintenance, are non-deductible.

(11) Registered Retirement Savings Plan Contribution Comments follow with respect to its application to 1991 and subsequent years. Allowable amounts reduce net

income.

After 1990 the absolute dollar limits were increased as follows under pension reform: for 1991 to \$11,500; for 1992 and 1993 to \$12,500; for 1994 to \$13,500; for 1995 to \$14,500; and for 1996 to \$13,500, for 1995 to \$14,500; and for 1996 to \$13,500. After 1990, the 20% limit was reduced to 18% of earned income. These limits are reduced by a "Pension Adjustment" for those who are members of a RPP The adjustments are based on the prior year. Employers are required to report each individual's Pension Adjustment to Revenue Canada which then reports the RRSP limit to the taxapaver.

limit to the taxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward to increase an individual's annu-al limit in the future for up to seven years. (See "Pension Reform" for additional comments).

It is worth mentioning that in addition to contributing to your own RRSP, you may also contribute to a plan in the name of your spouse, subject to the rule that contributions to your plan and the spousal plan combined are subject to your overall contribution limit. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be noted that if you contribute to your spouse's RRSP, any withnoted that it you contribute to your spouses Practs, any with drawals within two years of contribution are included in your income. (The time-limit starts from the year in which the con-tribution was made, not deducted, so if a taxpayer contribute to a spousal RRSP in February 1994 and deducts it from his/her 1993 income, he/she will be taxed on any withdrawals. made before 1997.) Interest on funds borrowed to contribute to RPPs and RRSPs is not deductible.

If an individual has received a returng allowance (which by definition includes a severance settlement), he/she may transfer a portion into his/her own RRSP subject to the limits mentioned in the "fringe benefits" section (see preface

A taxpayer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the break-

a division of the plan between spaces or down of the marriage.

Your RRSP must be collapsed before December 31 in the year you become 71 years of age.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

* an annuity for life.

· an annuity for life,

· an annuity for a fixed term, or

• an annuty for a fixed term, or • a registered retirement income fund (RRIF), out of which payment will be made to you each year. The rules governing payouts from RRIFs changed effec-tive the beginning of 1993. The new rules increase the pro-portion of total RRIF assets which must be paid out as RRIF

ne from age 71 to 77; beyond age 78, the minimu income from age 71 to 77; beyond age 78, the minimum payout percentage under the new cules is lowered. RRIFs set up before 1993 can choose to keep the present (lower) payout percentages up to age 77. Thereafter, all RRIFs regardless of their year of creation are subject to the same percentage payout rules. The pre-1993 rules required that 100% of all assets be paid out by age 90. The new rules impose no time limits at all. limits at

In addition to annuities or RRIFs, changes are currently in addition to annihutes of reNFs, things are turnedly in progress which will eventually permit a taxpayer to delay buying an annuity until he/she tutus 80, while allowing him/her to withdraw a portion of the principal annually. These "life income funds" are designed as an alternative to life annuities, allowing the LIF holder to manage his/her money after it is transferred from an RRSP. Quebec has already allowed LIFs, and Onrario is finalizing its own plan, differing from Quebec in that the spouse's written consent is required before purchase. In Ontario, the LIF is required to be registered with Revenue Canada; in Quebec, with Revenue Canada and Revenue Quebec. Currently, Alberta, Saskatchewan, Manitoba and Nova

Scotia are moving to implement LIFs.

Individuals are permitted to have more than one RRIF. In addition, it is now permissible to withdraw any amount above the minimum presently prescribed in a year from a RRIF. Payments from a RRIF may start at any time after

(12) Home Office (T2200's, «TP64.3») (12) Home Office (12200s, ar 1964,38). It is worth noting that a taxpayer may be deemed an employee, but if he/she is not prouded with an office by the employer, and the employer so certifies on a form T2200 (Quebec, TP64,3), then a noom set aside in the employee's house and used solely for the purpose of earning income can be claimed as a home office. The employee can deduct a proportionate part of the rent, or, if an owned home, he/she may deduct a reasonable proportion of maintenance costs (fuel, electricity, cleaning, minor repairs).

PENSION REFORM

The major aim of the pension cules in place since 1990 The major aim of the pension cules in place since 1990 has been to increase the tax-assistance limits for all types of pension plans. In particular, there has been an attempt to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation is prepared by the employer and indicated on the employee's T4. This pension adjustment is based either on total contributions (both employer) in the case of a money curchase. employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The taxpayer receives with his/her notice of assess-ment, information indicating the amount of RRSP contribu-

ment, information indicating the amount of RRSP contribu-tion room he or she has (i.e. how much the taxpayer can con-tribute to his/her RRSP).

It is to be noted that even individuals in a defined benefit pension which provides the maximum benefit will still have \$1000 of RRSP room.

Also taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an indi-vidual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as was the case under the nervious system. On the other hand, the taxthe case under the previous system. On the other hand, the taxpayer can make a contribution in a year (subject to the payer can make a contribution in a year (subject to the limits) and not claim the deduction until a later year when, for example, his/her income is taxed at a higher rate. Another provision previously allowed an individual to contribute up to \$8,000 in excess of his/her limits, and while he/she did not get a tax deduction for the contribution, interest thereon accumulated tax-free. The \$8,000 overcontribution limit was educad to \$2,000 hust, 1905 feet. reduced to \$2,000 by the 1995 budget beginning January I, 1996. Individuals with excess contributions above \$2,000 must first apply contribution room, as it becomes available, against the excess contribution balance until it reduces to \$2,000. The \$2,000 emails as a lifetime overcontribution "cushion" for the taxpayer in the event that the calculations for the new rules governing integration of registered pension plan contributions and RRSPs result in the taxpayer exceeding his/her RRSP limits. Apart from the "cushion" the normal cules whith impose a 1% per month penalty on excess contributions would apply, so careful use of the lifetime overcontribution "cushion" is recommended.

The maximum contribution limits were <u>first</u> revised in the February 1992 budget, <u>and again in 1995</u>, <u>and</u> are now as

	RPP Money Purchase	D.D.CD
Year	Limit	RRSP Limit
1990 (a)	\$ 3,500	\$ 7,500 (b)
1991	\$ 12,500	\$ 11,500 (c)
1992	\$ 12,500	\$ 12,500
1993	\$ 13,500	\$ 12,500
1994	\$ 14,500	\$ 13,500
1995	\$ 15,500	\$ 14,500
1996	\$ 13,500	\$ 13,500
1997	\$ 14,500	\$ 13,500
1998	\$ 15,500	\$ 14,500
1999	indexed	\$ 15,500
2000		indexed

(a) The dollar limits for 1990 were limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income. However, beginning 1991, earned income includes disability benefits paid under CPP/QPP.

(b) This limit is reduced to \$3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferted Profit Shanng Plans (DPSP's), where a contribution was made in the year

(c) The limit for 1991 and subsequent years is reduced by the amount of any PA (Pension Adjustment) for the preceding year. The carry forward of unused RRSP room to a subse-quent year first applied in 1991.

The February 1995 budget indicated that consideration is being given to the concept of "pension adjustment reversals" (PAR's), which are designed to return contribution om to members of tegistered pension plans who have lost RRSP room due to pension adjustments based in part on employer pension benefits which for any number of reasons do not yest. Apart from PAR's, such employees do not secure full benefits of the registered pension plan but nevet ate to make up the loss by contributing to a private

RRSP RSP holders are allowed to borrow tax-free up to \$20,000 of existing funds from their RRSP to buy a principal place of residence. Couples (including common-law spouses) can each withdraw up to \$20,000 for a jointly owned home, if it was not previously owned by either spouse. A taxpayer cannor pur funds into his/het RRSP and then borrow them to put toward a house; the rules only allow a taxpayer to claim an RRSP deduction for contributions in excess of withdrawals under this plan.

This temporary programme was transformed into a permanent programme by the 1994 budget and allows first-time home buyers to use RRSP funds to buy a house after March I, 1994, by rax-free withdrawals of up to \$20,000 to buy a house by October 1 of the calendar year following to duy a nouse by October 1 of the calendar year following the year of withdrawal. A raxpayer is deemed a first-time buyer if neither the taxpayer nor his/her spouse has owned a principal residence for at least the five calendar years preceeding the date of withdrawal. The new rules require that, to be eligible for a deduction for income tax purposes, funds deposited in an RRSP need only remain in the RRSP for 90 days prior to withdrawal under the terms of the revised homebuyer's plan. Repayments of the withdrawn funds are ro be in installments of up to 15 years, beginning the second calendar year following the calendar year of wirh-drawal. Repayments made in the first 60 days of a calendar year are allowed as repayments relating to the previous calendar year.

SCHOLARSHIPS AND GRANTS

SCHOLARSHIPS, FELLOWSHIPS, BURSARIES

AND PRIZES

The Income Tax Act does not define the terms "fellow-ship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin II-75R3 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax putposes. (II-75R3) paragraph 10). paragraph 10).

Paragraph 56 (I) (n) «312g» requires that the total of all amounts received during a year in respect of any ot all of the above in excess of \$500 must be included in income. However, if the grantee spends the award money "in the production of a literaty, dramatic, musical or artistic work", then in calculating the taxable amount, the grantee can deduct from the awards all outlays made to qualify for the award, up to the amount spent in the production. The eligible outlays do not include personal living expenses or reimbursed or tax-deductible amounts. Where a grantee receives payments of \$500 or more in two successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. I say that few to the deduction of \$1,000. deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or mo calendar years. Teachets and students are reminded that in deducted from these types of grants. (Sections 62 and 63 «347-356»)

RESEARCH GRANTS AND EXPENSES

RESEARCH GRANTS AND EXPENSES

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (I) (n) of \$12go) (IT-75R.3.) patagraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (I) (o) of \$12Ho)\$ and the \$500 exemption is not applicable in this case. Petsonal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home. away from home

Revenue Canada Taxation has now expressed its view of what can be considered a reseatch grant. If the primary put-

pose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellow-ship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R3 also states that where there are two purposes, as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose. Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor. leave the determination of the primary purpose to the grantor—the university. In this regard, it is important to note that recently, Revenue Quebec re-assessed certain recipients of university research grants from universities in Quebec, on the basis that they were in receipt of employment income not-withstanding that the funds were described as research grants. This logic is the basis of IT-75R3 paragraph 22 which says, "individuals (such as university faculty membets) whose duties of employment include research responsibilities are not entitled to treat a portion of their tegular salaries as a research grant when they engage in the type of research work ordinarily expected of them under their terms of employment." It appears the recipient must establish he does not normally engage in researth of the type proposed, if he wishes to charactenze the funds as a research grant rather than merely salary by another name

Awards described as "fellowships" are taxed as fellow-ships under paragraph 56(1)(N) if its primary purpose was to furthet the education and training of the recipient. If the primary purpose is research it is included in income under paragraph 56(I)(O). It is worth noting that while both subparagraphs (N) and (O) recognize personal or living expenses, the strict wording of (N) recognizes expenses incurred in ful-filling the conditions under which "a scholarship, fellowship, bursary or prize that is to be used by the taxpayer in the production of a literary, dramatic, musical or artistic work" was

A researcher is entitled to claim his/her expenses of travelling

- (I) between his/her home and the place at which he temporarily resides while engaged in the research work;
- (2) from one temporary location to anothet; and
- (3) on field trips connected with his/her work (IT-75R3, paragraph 32).

The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants. spouse and dependants.

Sabbaticants on leave within Canada should explore the

possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (ILT-5R-3, paragraph 34).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his/her cligble expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses ansing in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circum-

that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R3, paragraph 33).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant For instance, a Canada Council Doctotal Fellowship will not qualify as a research grant and is eligible only for the deduction of \$500 in any traxtion year regardless of the amount of research expenses actually incurred. Nor may any pottion of such expenses be deducted from sabbatical salary. from sabbatical salary

Notwithstanding the above, the teacher may avoid an Notwinstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his/her university for a research grant in lieu of all or part of his/her salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedutes which should be completed in advance of the start of the sabbatical leave.

(See "Sabbatical Leaves").

It may be noted that the recipient of both a fellowship and a research grant may deduct \$500 (or \$1,000 if receipts span two calendar years), from his/her fellowship, as well as the total amount of his/her research expenses from his/her research grant.

SABBATICAL LEAVES

ONLY THE CANADIAN INCOME TAX ASPECTS OF SABBATICAL leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of rhe foreign tax problems will be described in later sections of the Guide.

RESIDENCY

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only sub-ject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxarion issued IT-22IR2 dealing with residency. The effect of IT-22IR2 on reachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her source and his/her dependants and preson property. his/her spouse and his/her dependants and personal property and social ties:

Dwelling Place - "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occu-pancy is kept available in Canada for his/her occupation/by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to termi-nate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependants — "If a married individual leaves Canada, but his/her spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties — "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc.. social ties (e.g. club memberships, etc....) within Canada after his departure

Other Residential Ties - Other ties that may be relevant are the retention of:

- (I) provincial hospitalization and medical insurance coverage;
- (2) a seasonal residence in Canada;
- (3) professional or other memberships in Canada (on a resident basis); and
- (4) family allowance payments.

OVERSEAS EMPLOYMENT EXEMPTION

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax (Section 122.3). An employee may be granted an income-tax reduction of up to 80% of his/her overseas remuneration. This credit is based on maximum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulation of the regulation of the regulation of the regulation of the publication of the regulation of th tions outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed

RESEARCH EXPENSES DURING SABBATICAL

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-22IR2 as discussed

Sabbaticals (Residents of Canada) — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either canada of emigrates temporatiny to a toterign country. In either case, he/she will be taxed by Canada on his/her world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Reseatch Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research

grants to cover research expenses.

Sabbatteals (Non-residents of Canada) — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are:

- (I) sabbatical salaries, business or professional income, research grants, fellowships, etc.,
- (2) investment income and
- (3) rental income.

A taxpayer must file an individual income tax return in respect of the income included in class (I) above, (IT-75R3, paragraph 38). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there such as medical expenses and certain other credits where there are certain additional types of income as specified above (Section 115). Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous

- (I) the work is performed outside Canada, and
- (2) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his/her employer.

(See "Canadian Investment Income of Non-Residents" for the tax treatment of non-resident investment and rental income.) Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

LEAVES OF ABSENCE TAKEN ABROAD

Sometimes professors accept teaching or other assign-ents in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his/her world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in the new country of res-

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries, This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094».

A taxpayer who plans to abandon temporarily his/her Canadian residency should consider the rights to claim a tax credit for Canadian income taxes under the tax laws of the new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to deftay travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his/her salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable

BUSINESS INCOME

MANY TEACHERS PROVIDE SERVICES AS INDEPENDENT CONtractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. Such individuals will need to become familiar with the GST rules which may apply to this business activity.

The GST is designed as a tax on the final consumer although it is imposed on a multi-stage basis. Therefore, each registrant (which in very general terms is anybody delivering a good or service) charges GST on the goods or services it sells and pays GST on the goods or services it buys for which it will claim an input tax credit. All it remits to the government

is the net amount.

The "small supplier" provision in the legislation gives a business generating less than \$30,000 of taxable sales the right to choose whether to register. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disad-

vantageous where the sales are to another registrant who will be

entitled to receive a credit for the tax charged.

The main disadvantage of registration is that records have to be maintained and periodic returns filed which may prove

costly in either time or professional fees.

The "quick method" of filing allows a registrant charging GST to keep the GST less a remittance based on a fixed per-GST to keep the GST less a remittance based on a fixed per-centage of sales, the difference to be in lieu of any input tax credits on non-capital outlays. (Note that GST on capital items purchased will always be refunded regardless of the filing method chosen). Also, qualifying small businesses can file once a year rather than quarterly. Qualifying businesses include manufacturers, retailers and service companies with annual sales under \$200,000; food stores with sales under \$500,000 but do not include least, securities as for each \$500,000, but do not include legal, accounting or financial consulting businesses. The fixed percentages range from 1% for food stores, to 3% for retailers, to 5% for manufacturers and services.

Quebec is at present committed to harmonizing its provincial sales tax with the federal GST. Quebec imposes a provincial sales tax (QST) of 6.5% on goods and services. The tax is in addition to the 7% GST, for a combined rate of I3.96%.

All music lessons, regardless of the level taught, are con-sidered "educational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service", a as the tutoring follows a school curriculum. Otherwise GST must be charged. All books are subject to GST taxation, regardless of whether they are purchased for educational or reanonal purposes. In Quebec, books are exempted from OST.

Most medical services provided by health care profession-als are exempt. Suppliers of medical services do not charge their patients but cannot claim back GST paid on inputs either. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional tract of the professional cost to the pro sional as a taxpayer.

Charities registered for income tax purposes are generally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over \$5.00; admission tickets if not over \$1; admissions prices to films or shows if tickets are priced at cost; services targeted to underprivileged or disabled children; memberships in public bodies. The rules and exemp-tions are complex and should be consulted. However, charities tions are complex and should be consulted. However, chari are also given a 50% rebate for GST paid on purchases for non-commercial use, and application can be made on a pre-scribed form. Receipts need not be filed but should be retained in case of a later query or audit.

In addition to routine teaching duties a professor may

teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employ ment contract particularly where the subjects are raught under the same conditions and discipline as apply to courses in the regular curriculum.

CONTRACT FOR SERVICES

However, in some circumstances, the teaching of noncredit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

- (I) A contract of service (employment) generally exists if the (1) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he/she requires to attain the desired result (Interpretation Bulletin IT-312, paragraph 4).
- (2) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him/her in providing the services should be clearly defined in a formal contract or exchange of correspondence.
- (3) The employment of the services of others by a teacher in carrying our his/her contractual obligation is evidence of a contract for services.
- (4) A contract for services may be implied where a teacher supplies services to more than one university or institution

It may also be helpful to examine the four tests discussed earlier in this guide,

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «QPP» or UIC on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the uni-ity confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient unay experience some difficulty in persuading the District Taxation Office that

some difficulty in persuading the District Taxation Other that it is business income. His/her prospects for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». Some universities will honour such requests.

Clearly, it is to a reacher's advantage to have all business income recognized as such because of the broader range of eductible expenses. For instance, if a teacher maintains an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See "Home Office Expenses"). Since no income tax income. (See "Home Office Expenses"). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency must be paid when his/her annual income tax return is subsequently filed.
Furthermore, taxpayers with income on which tax is not deducted at source and which attracts at least \$2000 (\$1200) for Quebec residents) of tax in the year are required to make to Queries residency of the the year at required to has quarterly instalment payments, failing which interest will be charged on the deficiency (See Individual Income Tax Return for calculation of "Net Income") (Subsection 156 (I) «1026»).

FISCAL YEAR

If a taxpayer carries on a business he/she may adopt a fiscal year for repotting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ends on January 31, 1995. The income for the twelve months ending January 31, 1995 will not be reported by the taxpayer until he/she files the 1995 income tax tetutn, despite the fact that 11/12ths of the business income was earned in 1994.

The February 1995 budget introduced new rules concern-ing fiscal year-ends, setting up a mechanism whereby the stub period income which in the previous system was untaxed until the business's final year, is now taxed over the next ten years (see preface note 12). The taxpayer must elect one of two alternative methods of recognizing business income:

- (1) Beginning December 31, 1995 go to a December year-
- (2) Retain the existing year-end, filing every year by projecting income to December 31 on the basis of a pro-rating of the results of the most recent fiscal year, adding the current stubperiod's projected income and subtracting the previous year's to correct for over- or under-projections from the previous year.

ther scenario, income for the next ten years will be increased by adding a portion of the stub period income from 1995 — 5% in the first year, 10% in the next eight years,

15% in the final year (2004).

Example: Assume \$5,000 monthly income to December 1995, \$6,000 monthly thereafter, and a May 31 year-end.

Alternative I.— This assumes adoption of a December 31 year-end in 1995. In 1995 it is necessary to prepare two financial statements.— one for the fiscal year ending May 31, 1995 and one for the stub period June 1 to December 31, 1995. In 1995 the taxpayer is taxed on the sum of these two incomes less a reserve of 95% of the stub period income, which is added back to 1996 then reduced by 85% of the stub period income, until the remaining 15% is added back in 2004.

	1995	1996	1997
Income:	1,,,,	1770	1777
June 1994 - May 1995	\$ 60,000		
Jan Dec. 1996		\$ 72,000	\$ 72,000
Stub Period (a)	35,000	33,250	29,750
Less: Reserve	33,250	_29,750	26,200
	\$ 61,750	\$ 75,500	\$ 75,500

(a) \$5,000 x 7. The actual calculation must be made based on

Alternative 2 - This assumes no change in the May 31 year-end, and hence no need for a second 1995 statement of income. A stub-period income each year for the seven months from June to December is added to the fiscal year's incom and from this is deducted the previous year's projected stub-period income, so that differences between the pro-rata projec-

In addition, income for the 1995 stub-period based on the results for the fiscal year ended in 1995 (in our example 7/12 of the results for the year to May 31, 1995) is added to 1995 (1995) in our example 1995 (1995) in our example 1995 (1995) in our example 1995 (1995) in added to 1995 (1995) 1995 and 95% deducted as a reserve, reducing by 10% P.A. until — as in alternative I — the entire reserve is taken into income in 2004 (or earlier if desired).

While alternative 2 allows a taxpayer to continue usi non-December year-end, once a December 31 year-end is

adopted, no change back is permitted. The election to retain the current year-end date must be made by the individual's filing deadline for the 1995 tax year, which will be June 15. 1996 for individuals reporting business income

	1995	1996	1997
Income (a)	\$ 60,000	\$ 65,000	\$ 72,000
Add: Current Year			
Inclusion (a x 7/12)	35,000	37,917	42,000
Less: Previous Year			
Inclusion		_35,000	37,917
	\$ 95,000	\$ 67,917	\$ 76,083
Transitional Adjustment			
Add: Previous Year		33,250	29,750
Deduct:			
1995 (95%)	33,250		
1996 (85%)		29,750	
1997 (75%)			26,250
	\$ 61,750	\$71,417	\$ 79,583

The above examples illustrate the general principles, but each taxpayer must decide in light of personal circumstances which alternative to use.

ACCOUNTING FOR PROFESSIONAL INCOME

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20(1)(1)(m) and (n) «140, 150, 152»).

DEDUCTIONS FROM BUSINESS INCOME

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is rea-sonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 50% of actual cost. Recovery of GST on these outlays is also now only 50%. One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense is reasonable in the circum-stances and intended to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

HOME OFFICE EXPENSES

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the

office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients. If the taxpayer can meet these criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and progressing services. cleaning and mortgage interest. Capital cost allowances (depte ciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

- (1) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred.
- (2) a taxpayer who claims capital cost allowance renders him-self/herself liable to taxable capital gains upon the office portion of his/her home when he/she sells or converts it to

Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer terfains from claiming capital cost allowance. (See IT-120R3, paragraphs «35, 36 and 37»). Only one home per married couple is eligi-ble for the principal residence exemption with respect to gains accruing after 1981. Where there has been a structural change in the building so that the use for business is of a more substantial and per-

so that the use for business is of a more substantial and permanent nature, then the portion used for business will ease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (11-120R3 paragraph «38»).

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. In value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. In Quebec, computer hardware bought new and used for business purposes is deductible at the rate of 100%. At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost". (See example under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

CONVENTION EXPENSES

The general cule is that a taxpayer may deduct from business income the cost of up to two conventions a year held by a business or professional organization related to the taxpayer's business. The law requires the convention be held at a location consistent with the territorial scope of the organization, but if the organization is an international one, this would allow deductibility of a convention held almost anywhere. A taxpaydeductionly of a convenion near aniost anywhere. A stapayer can be required on audit to prove the convention helped him/her in earning income from business. He/she cannot deduct costs of a spouse or children (unless they are active in the business), and can only deduct 50% of the convention cost represented by food and entertainment.

AUTOMOBILE EXPENSES

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business including our of two business trips. If the property of the propert the business, including out-of-town business trips. If a taxpayer's business office is in the home the costs of travelling between the office and the premises of the clients may be

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchases before September 1st 1989 is limited to \$250 per month and \$300 per month for a car pur-

chased after August 31, 1989.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada imposed a maximum value of \$20,000 including sales tax. Lease payments are restricted to the least of the payment, \$600 per month (\$650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that \$20,000 is to 85% of the list price including sales tax. This maximum was increased to \$24,000 for acquisitions after August 31, 1980 (If the car was acquired after December 31, 1990 the maximum value of \$24,000 is exclusive of GST

1950 the maximum value of warmood to the and provincial sales tax.)

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business

Each auto purchased after 1987 for an amount exceeding the maximum must form a separate class for calculating the maximum must form a separate class for calculating CCA unless the whitele is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased for less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these cules:

Car purchased in 1993 for	\$ 15,000
Capital cost allowance for 1993	
30% of \$15,000 x 1/2	(2,250)
Undepreciated capital cost	
Dec. 31, 1993	\$ 12,750
Capital cost allowance for 1994	
30% of \$12,750	(3,825)
Undepreciated capital cost	
Dec. 31, 1994	\$ 8.925
	

If we assume the vehicle was sold or traded in 1995 for \$6,000 the loss of \$2,925 may be deductible in certain circumstances as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1995 the teplacement whicle cost \$25,000 before tax. The deduction for 1995 is 1/2 (half year rule for new assets) x 30% x \$24,000 or \$3,600 (This assumes no PST and fully recoverable GST. If PST is 8% and no GST is recovered, the car can be put into the relevant class for CCA purposes at \$27,600, i.e. to include PST and GST calculated on \$24,000.)

A statement of automobile expenses for 1995 might con-sist of the following:

Operating express	
Gasoline	\$ 2,000
Cat wash	200
Parking	360
Repairs	700
Licence .	60
Insurance	400
Finance charges	_1,560
	\$ 5,280
Capital cost allowance (excluding	
any potential terminal loss)	\$ 3,600
TOTAL	\$ 8,880
	_
Kilometres travelled	
Old car - odometer reading when sold	64.000 km
- odometer reading Jan. I, 1995	(53,000)
Kilometres - old car	11,000
New car - odometer reading Dec. 31, 1995	11,200
	221200
TOTAL kilometres - both cats	22,200 km
Cost per kilometre40	
(\$ 8,880/22,200 km)	

TOTAL business use of automobile for the year 3,000 km

Automobile expense claim - 3,000 km x .40/km \$ 1,200

For those registered for GST, and QST tax paid on these business expenses will qualify for an input tax credit. Before August 1995, no credit for QST was given on gasoline and vehicle

BUSINESS OR PROFESSIONAL FEE INCOME

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income ar this purpose Form 12032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 3I or any other fiscal period which has been properly adopted by the taxpayet. (See "Fiscal Year").

The following statement is a typical example:

Income Statement for the Year Ending Dec. 31, 1995

Income - professional fees earned	<u>\$ 14,000</u>
Expenses	
Office (See Statement of office expenses) \$ 1,435	
Stationery and supplies 250	
Books and periodicals 200	
Professional society fees 460	
Automobile (See Automobile expense claim) 1,200	
Capital cost allowance - furnishings 480	
TOTAL	\$ 4,025
Net professional income	\$ 9,975
Statement of office exprises	
Realty taxes	\$ 2,000
Interest on mortgage	7,600
Insurance	200 800
Heat	250
Telephone Water	175
Light	455
TOTAL	\$ 11,480
TOTAL	
One-eighth*	\$ 1,435
04 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	000

*Assuming that the rules as discussed under Home Office Expenses are complied with, and the office occupies 250 square feet in a house of 2,000 square feet.

Statement of capital cost allowance - furnishings and equipment

Class 8 - 20%	
Undepreciated capital cost Jan. I, 1995	\$ 2,000
Purchase - electric typewriter	850
<i>/</i> 1	\$ 2,850
Less proceeds of sale of old typewriter	50
Undepreciated capital cost Dec. 31, 1995	\$ 2,800
	===
Capital cost allowance for 1995	
20% of 2,000	\$ 400
20% of (\$850 - \$50)	80
2	\$ 480

Capital cost allowance has been deducted only in respec capital cost anowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the tesidential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

INVESTMENT TAX CREDITS

The tax system contains rules permitting taxpayers to claim a tax credit for part of the cost of conducting scientific research. Eligible expenses include purchases of equipment and outlays for operating costs, as long as it is for work which is done by or for a Canadian controlled private corporation furthering "scientific research and experimental development", as defined by Revenue Canada.

This system allows tax credits or, in certain circumstances, cash tefunds to companies engaged in research with commer-cial application, including many small companies incorporated by individual scientists. The rates vary among regions of Canada depending upon their state of economic development. Canada depending upon their state of economic development.
Research salaries, including salaries paid to the incorporator, are eligible expenses. Since December 1992, the rules have been changed again to simplify determination of clipible "overhead" costs. Overhead-type outlays up to 65% of direct tesearch salaries can be claimed.

Revenue Canada now requites that any application for investment tax credits be filed within eighteen months of the

end of the fiscal year of any corporation.

These rules are potentially very helpful to researchers, but require careful professional guidance, particularly since many provinces have parallel programmes of their own with different rules. (See guidelines regarding re-filing of prior years' returns pursuant to the terms of the Faitness Package — preface

TAXATION OF ARTISTS, WRITERS AND MUSICIANS

On March 6, 1989, Revenue Canada issued Bulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expecta-tion of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes. Generally, the IT Bulletin recognizes that artists may take years to recognize a profit from their activities, but at the same time tries to distinguish between genuine artists engaged in artistic business and those merely engaged in a hobby. In Daniel J. Brock (1994) the principle was recognized that one criterion of business — as opposed to a hobby — is the reasonable expectation of profit. In the Brock case, a writer-teacher had losses in 1986-1989 of \$4,202, \$7,152, \$5,674 and \$3,858 respectively, and enjoyed his first sales only in 1992 (of \$6,286). His losses were disallowed on the grounds that he was not engaged in a profit-making ventute

Artists, writers and musicians should also refer to IT-311 Artists, writers and musicians should also refer to 11-511 (IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3RI) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (IVp), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost salwayances are deducible to the extent that they do not exceed allowances are deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas

INCORPORATION

SIGNIFICANT TAX ADVANTAGES MAY BE OBTAINED BY INCORPOrating a business. The low tax rate allowed Canadian small businesses operating in particular provincial jurisdictions, com-bined with the dividend tax credit, may result in a lower aggre-gate tax burden than that applicable to an unincorporated busigate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 23%, compared to personal tax rates tanging from 24% to 53%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, Other advantages besides the potential for tax deterral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the \$500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

PERSONAL SERVICE CORPORATIONS

In the past, executives and highly paid employees have attempted to reduce their petsonal rax burden by interjecting a corpotation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/het family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporation are for the wages, salaries and other employment benefits paid to these incorpo-rated individuals. No other expenses are deductible. Furthermore, such corporations now pay tax at the maximum corporate rate which is nor significantly different from the highest personal rate. Thus there is little, if any, advantage to

such arrangements at the present time.

In 1993, the Tax Court in David T. McDonald Co. looked at the taxpayer corporation set up by a man who had many years of experience in importing and matketing shoes representing a foreign producer in Canada. Revenue Canada failed to prove it was a personal services corporation (PSC), because McDonald had so many years in the trade that he was a credible consultant, and the corporation bought and sold on its own account. Societé de Projets ETPA Inc. (1993) decided that the taxpayer company was not a PSC by determining that the company with which it did business exercised no control over the principal shareholder; the taxpayer company did some business elsewhete; rent was paid to the other company, and overtime costs borne by the taxpayer corporation; expenses and risk of loss were on the taxpayer.

BUSINESS INVESTMENT LOSSES

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for the tree of 25% for 1000. allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be carried on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effec-tively insolvent includes bankruptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact, it was dormant for 24 months

MISCELLANEOUS

U.S. ESTATE TAXES

Unlike Canada, the US imposes death duties on property Unlike Canada, the US imposes death duties on property owned in the US. including that owned by non-residents. The tax starts when total property in the US. exceeds \$60,000 and the rates escalate quickly. Because Canada lias no similar tax there is, at least at this point, no offsetting tax credit. Holding such property in joint name ensures that each owner gets the \$60,000 exemption. Here again, those affected will need to seek professional advice.

ALTERNATIVE MINIMUM TAX

Alternative minimum tax (AMT) measures were intro-duced effective in 1986. Because of changes to the original proposals and a \$40,000 income exemption, this tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferted to pension plans or RRSPs after 1985. Taxpayers who in 1994 used the Lifetime Capital Gains exemption may have been impacted since the tax-free section of the gain was added back for AMT calculations. However, the AMT mechanism basically permits a raxpayer who pays excess tax in one year as a result of the AMT rules, to apply that excess against taxes payable in the succeed-

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under the 1987 tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or

The Government has decided to consult further with farm groups before implementing further changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transi-

es created by an accumulation of inventory, subject to transi-tional relief for existing farm businesses.

The law seeks to give full farming losses to bona fide farmers while restricting their deductibility in the case of those who farm as a hobby while deriving their main income from elsewhere. The decision in *E. Wartz* (1993) defines the ques-tion a court will ask in determining if a farmer is full-time or not; was his or her other source of income "the fuel for the engine of economic survival during a period of an unbroken string of substantial farm losses." If yes, his or her ability to

string of substantial farm losses." If yes, his or her ability to deduct farm losses is restricted.

In Alphonse E. Isban (1994), the Court also looked to the investment in the business by the taxpayer. Dr. Leblanc had invested considerable time and some \$900,000 in his vine-yards, as opposed to only \$78,000 of capital in his medical practice. He began to generate profit in his first year of commercial production, and the court treated him as a full-time farmer, with no testrictions on his deductible losses important, however, to note that the courts will evaluate each farm loss case on its own merits, given the wide variety of cir-cumstances which may be involved.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a within certain hines, to chindren of the appared on a "rollower" basis, or, if sold, may permit the vendor to claim the \$500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

Works of art may often provide taxpayers with non-tax-able enjoyment as well as a tax deduction. If donated to a rec-ognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural the git does not quanty for this treatment under the Cultural Petoperty Export and Import Act, the taxpayer may neverthe-less obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charicable organization.

INTEREST EXPENSE

One of the ways to improve personal cash flow is to elim-inate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mottgage or loans for personal assets) rather than to repay loans for investment or business

purposes.

Interest on money bottowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this therees it care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be product to retain tax sheltered investment may cease to be deductible it me investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to rhe extent that it is actually paid in the year, unless the taxpayer computes his/her income on the accrual basis.

While the deduction of interest (and other cartying charges) in excess of investment progrues is not precluded, any

whate the deduction of interest (and other earlying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the timing of the capital gains exempon claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is genetally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider recognition distinguishments of the their controlled companies. er receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may considet using accelerated draw-ings ro pay down personal debts in respect of which the inter-est expense is not deductible. The partners could then borrow funds to inject capital into the business or the pattnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses". Where the individual is actively engaged in the business such losses will be business rather than investment

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

WITH A FEW MINOR EXCEPTIONS, DIVIDENDS, INTEREST, rents, toyalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any televant international tax treaties.

The taxpayer may give notice of his/her non-residency to companies, banks, and other institutions that pay him/her such income and direct them to withhold the tax and remit it to his/her District Taxation Office. Pethaps a more practical arrangement is to select an agent who will receive all his/her investment income and account ro the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the temittance procedures involved and will perform this service for their customers.

CANADIAN DEPARTURE TAX

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 128.1 «242-247». Exemptions and elective provisions exist and should be investigated.

CANADIAN RENTAL INCOME

Non-residents. If a non-tesident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

I(a) The taxpayet may arrange with an agent, or his/her ten-ant, to withhold and remir 25% (ot less, if reduced by treaty) ant, to withhold and tellin 2000 for the gross rents and may permit such remittances to consti-tute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (4)). (The Quebec Taxation Act does not levy a withholding tax on payments to

I(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applica-ble ro residents, but without personal tax credits for ble to residents, but without personal tax creates sol-himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxa-tion year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduc-tion of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the gross rents, then a refund of the excess may be

Capital cost allowances (depreciarion) should not be capital cost allowances (depreciation) should not be claimed on the building since it will only be recaptured upon teoccupation and this will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at they were converted from personal use to rental propthe time they were converted from personal use to rental prop-city. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See exam-ple of capital cost allowance claim on furnishings and equip-ment under the heading of "Business or Professional Fee

For example, suppose a teacher rented his/her residence containing futnishings valued at \$10,000 on September 1, 1994 under a lease running from September 1, 1994 to August 31, 1995. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received during the period of September 1, 1994 to December 31, 1994. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 3I, 1995 turns out to be greater than \$9,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of market value over \$9,000 will be recaptured in 1995. If the fair market value should exceed \$10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in 1995. The teather will be entitled to no capital cost allowance for 1995 in any event since the property was

not in use as a business asset on December 31, 1995.

The above example assumes that the teacher had a cash profit (income before CCA) of at least \$1,000 during the period from September 1, 1994 to December 31, 1994. A loss e created by claiming CCA on either furnishings or

the building in most cases.

It is possible that there could be a substantial deteriora tion in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any soutce

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of prop-erty from one purpose to another. By so doing, even though the taxpayer will not be able to elaim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (See "Election under Subsection 45 (2) «284»").

(2) As an alternative to the procedute described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax teetur (under section 216 as described under I(b) above) within six months after the and of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4))

Residents. An individual who temains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his/het world income including the net rental income of his/her home, if applicable. (See form T-776, Statement of real estate rentals).

ELECTION UNDER SUBSECTION 45 (2) «284»

When a residence is tented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the raxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have

reacquired the property - both land and building - at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have conumenced to use his/het property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair market values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the y during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain cir-

Duting the years when an election is in force, the owner During the years when an election is in rotec, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning renral income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (I), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expenses except capital cost allowance) is subject to tax. Section 54.1 «286» removes the four-year limitation

referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his/her employer wishing him/her to work at another

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

SUMMARY OF ADVANTAGES OF NON-RESIDENT STATUS

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

- (I) Income received by non-residents from sources outside inada is not subject to Canadian income tax.
- (2) Withholding tax is applied to investment income paid or credited to non-residents at rares likely to be lower than the marginal rates imposed upon residents.
- (3) Net rental income will probably be taxed at lower rates to
- (4) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.
- (5) Upon becoming non-resident a taxpayer acquites certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his/her interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income rax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

IN ADDITION TO THE CANADA-UNITED KINGDOM INCOME Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has

the following is a list of countries with which Canada has signed tax conventions as of August 1995.
Argentina, Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon, Cyprus, Czech Republic*, Denmark, Dominican Republic, Egypt, Estonia*, Finland, France, Germany, Guyana, Hungary, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Latvia*, Liberia*, Luxembourg, Malaysia, Malta, Mexico*, Morocco, Netherlands, New Zealand, Nigeria*, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Russia, Singapore, Slovakia*, Spain, Sri Lanka, Sweden, Switzedand, Thailand, Trinidad and Tobago, Tunisia, Zambia, and Zimbabwe. Zambia, and Zimbabwe

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of August

The Agreement with South Africa was terminated
September 23, 19B5. The provisions of that Agreement cease
to be effective in Canada for all taxation years ending in 1986
to be commenced with

to be effective in Canada for all taxation years ending in 1986 and subsequent years. Discussions have now commenced with a view to restoring the treaty.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rare of tax that will apply. International tax treaties are usually reciprocal in that they apply in revetse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Whete there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention referred to below.

CANADIAN TAX CREDIT FOR FOREIGN TAXES

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

CANADIAN TAXATION OF SABBATICAL SALARY
As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two yeats. (IT-22IR2). Even if a teacher successfully establishes that he/she is a non-tesident of Canada successfully establishes that ney let a flori-establish of another while on a foreign sabbatical. Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sab-batical. (See also IT-16IR3, Paragraph 3).

THE OECD MODEL CONVENTION

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977, and updated on July 23, 1992. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, fol-low this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, defini-tions, taxation of income (articles 4, 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State

will determine the meaning to be atrached to the term resi-dent for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting Stares, various criteria are sripulated to determine his/her resident status. These are location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two

and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income detived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he/she has a fixed base regularly available to him/her in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not the state of attributable to that fixed base. I he term fixed base is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is catrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "ptofessionals".

This rule covets those who periodically, and for their own

benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such pay-Administrators may deduct withholding taxes from such pay-ments. They may be unawate that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax tenum to recover the tax paid. Unfortunately, this is not a simple matree. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves

used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State A' in respect of an employment shall be taxable only in State A' unless the employment is exectised in State B' in which case it may be taxed in State B' subject to the following conditions:

The employment income of a tesident of State A' earned in State B' will be taxable only in State A' if:

- (1) the recipient is present in State'B' for not more than 1B3 days in the fiscal year, and
- (2) the remuneration is paid by an employer who is not a resident of State 'B', and
- (3) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State 'B'.

Article 19: Government service - Salaries paid to residents by State 'A' present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals of State 'B' or by persons who did not become residents of State B' solely for the purpose of rendering the services, the salary will be taxed only in State B'.

Artide 20: Students — A student resident of State 'A' who visits State 'B' to study will not be taxed by State 'B' on mainte-nance funds received from soutces outside State 'B' regardless of whether he temains a resident of State 'A' or becomes a nonresident.

GENERAL PROVISIONS

International treaties permit a taxing state to apply its own taxation laws and tesidency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between con-tracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teachet or student visiting a treaty of try to catry on research or study will not be taxed in that toy to cately on reaction is study with not or cased in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15.

Also, where the OECD model is followed. Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be eign country by the Canadian on sabbatical should not be taxed in the foreign country, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115 (2) (b) and (b.I) «1093 (b) and (c.b)». Canadian source interest, dividends and royal-ties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

SPECIAL EXEMPTION FOR TEACHING REMUNERATION

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declated that this privilege will not be included in any new tax

treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file incor tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, on teaching income and Canada Penson Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 6BR2, as well as the applicable treaty.

RESIDENTS OF TREATY COUNTRIES TEACHING IN CANADA

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may nor absolve such individuals from liability for income taxes at home.

CANADIAN RESIDENTS TEACHING IN TREATY COUNTRIES

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding raxes, and should make arrangements to apply for exemptions,

raxes, and should have applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign coun-

try and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authori-ties. The situation should certainly be investigated by the Canadian teachet before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

FOREIGN TAXATION

This section deals with specific and unique articles in conventions with some of Canada's major trading partners. Readers requiring the conventions with Italy, Japan and Germany may refer to the 1989 (Italy, Japan) and 1994 (Germany) guides.

The United States

The Canada-U.S. Tax Convention took effect on October I, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January I, 1985, for other reductions in tax from the former Convention; and on January I, 1986, for cases where tax is increased from the former convention. A Protocol between Canada and the United States for a new treaty was signed August 31, 1994 but will only be effective when it receives legislative approval in

Any fees fot personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

attributable. A professor who plans to take a subbatical leave in the United States will probably qualify as a student ("F" visus) or as an educational or cultural exchange visitor ("J" visus) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for US. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receivresearch or othet employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is traable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a state government, or by an international organization or a binarional or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules — The above tules contained in US.
Legislation are subject to overriding tules in the 19B4
Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers ate:

Article IV: Residence — follows closely Article 4 of the
OECD Model Convention. In the case of dual residency, the provisions of the treary must be tefetred to.

Article XIV: Independent personal services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

regularly available in the other country.

Article XVP Depending personal tervices — will be caxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

- (I) the remuneration is not more than \$10,000 (U.S.) or
- (2) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resi-dent in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government service — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — See Article 20 of the OECD

Model Convention.

The United Kingdom

The new tax treaty between Canada and the United Kingdom entered into force on December 17, 1980. This new

treaty substantially follows the OECD Model Convention. Some of the Articles have consequences retroactive to 1976, but this does not affect any of the Articles outlined

Article XIV. Professional services — (See Article 14 of the Model Convention). Income earned in the UK. by a resident of Canada undet a non-employment type of contract shall be taxed in Canada unless the visitor has a fixed base in the U.K. If suth incomes should be taxed by the U.K. the individual may then claim a foreign tax credit from his/her Canadian tax. If the U.K. rate of rax is higher than the corre-sponding Cana-dian rate then only the lesser of the two rates will be allowed as a credit by Canada. If the visitor becomes a non-resident of Canada he/she shall not be taxed on the U.K. source income by Canada, but will possibly be taxed thereon by the U.K.

thereon by the U.S.

Article XV Dependent personal services — (See Article 15 of the Model Convention). If the employment is exercised in the U.K. by a resident of Canada, it may be taxed in the U.K. However, salary from the U.K. employment shall continue to be taxed only in Canada if the following conditions prevail:

- (1) the recipient is present in the U.K. for not more than 183 days during the calendar year, and,
- (2) rhe remuneration is paid by or on behalf of an employer who is not a resident of the U.K., and
- (3) the remuneration is not deducted from the profits of a permanent establishment or fixed base which the employer has in

Article XVIII: Covernment service — (See Article 19 of the Model Convention). Salary paid by Canada to an individual present in the U.K. solely for the purpose of performing services in the U.K. in discharge of a government function shall be readile only in Canada. be taxable only in Canada.

Article XIX: Students — The provisions of Article 20 of the Model Convention apply.

France leves an income tax on the world income of indi-viduals who are deemed to be "domiciled" (resident) in France. A person is "domiciled" for French purposes of the home or principal place of abode is in France. The "home" will be where the family normally lives and the principal place of abode will probably be in France if he/she is there for more than 183 days in a tax year. Thus sabbacicants in France for a year may be liable for French income tax on world income, subject to rems of the Canada-France Tax Convention.

subject to rerms of the Canada-France Tax Convention.

The Canada-France Tax Convention (1975) substantially follows the O.E.C.D. Model Convention.

Article IV: Fiscal domicile - See Article 4 of the Model

Convention.

Article XIV. Professional services — is almost identical to Article 14 of the Model Convention. Income derived by a resident of Canada from independent professional services performed in France will be taxed only in Canada unless the professional operates from a fixed base in France regularly

Available to him.

Avide XV. Dependent personal services — provides that salary or wages earned in France by a resident of Canada may be taxed by France unless the recipient is present in France for not more than a total of 183 days in any 12-month period and the remuneration is paid by, or on behalf of, an employer who is not a resident of France, and such remuneration is not borne by a permanent establishment or a fixed base which the employer has in France.

Article XIX: Government services — follows closely the

Model Convention. In general, residents of Canada performing government services in France for Canada will be taxed only by Canada.

by Canada.

Article XX: Students — Canadians visiting France solely for study or training will not be taxed by France on mainte-nance or educational funds received from outside France regardless of whether they remain resident of Canada or

become non-residents.

Article XXIII: Elimination of double taxation — recognizes that a Canadian visitor to France may be subject to tax by either France or Canada, and grants relief. Canada will recognize tax payable under French law as a deduction from Canadian rax payable in respect of the related income, subject to normal Canadian rules which limit the deduction to the Canadian tax on the income.

France generally exempts from French tax income which, because of the treaty, is taxed in Canada. Canadian source dividends, interest and certain other types of income are taxed in France but a credit will be given for the Canadian tax paid. Taxes payable to France are computed at the rate which would apply if all income were taxed.

Thus, Canadian source sabbatical salary, research grants, scholarships and fellowships may be expected to be exempted in France because they are taxed in Canada. Sabbaticants returnin France because they are taxed in Canada. Sabbaticants returning from France indicate that only if they have had income from sources in France has any French tax been leviced. It appears that France might tax Canadian source income suth as dividends and interest if the sabbaticant had a home or principal place of abode in France as described above. If Canada and France both tax a person as being resident in the country, the rules in Article IV of the Convention will have to be used to determine in which country the person shall be considered resident.

OBJECTIONS - PENALTIES

NOTICES OF OBJECTION AND APPEALS

NOTICES OF OBJECTION AND APPEALS
When a taxpayer receives an income tax assessment with
which he/she disagrees, he/she may serve a notice of objection
within 90 days from the mailing date of the assessment (see
Preface Notes regarding the Fairness Package). A taxpayer can
also serve a notice of objection any time up to one year after
the filing deadline for the year in question. The notice of
objection must be directed to the district office or a tax centre,
wither in section of the recited mail. eithet in person or by registered mail.

The Appeals Division of Revenue Canada, Taxation will

The Appeals Division of Revenue Canada, Jaxaton will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the raxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the the court will review the assessment and glind a learning of untapaper or a representative, and then will either dismiss the appeal or allow it and vary or vacare the assessment. At the Tax Court level, since 1991 any representative other than the tax-paper must be a lawyer if the amount in dispute is over \$12,000; for amounts under \$12,000 the representative need

or to be a lawyer in the Federal Court.

It should be noted that amendments to taxpayers' returns are statute barred affer there years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

PENALTIES

PENALTIES

Penalties imposed for lare filing, tax evasion and similar offences are now greater since the 1987 tax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

GENERAL ANTI-AVOIDANCE RULES

The 1987 tax reform provided rules intended to restrict abusive avoidance transactions while nor affecting "legitimate commercial and family transactions". Most taxpayers are not affected unless they engage in abusive tax planning.

DECLARATION OF TAXPAYER RIGHTS

Revenue Canada Taxation published a Declaration of Taxpayer Rights in 1987. This declaration can be summarized as follows:

- (I) Fair treatment in all dealings with National Revenue Taxation means important rights to:
 - information

 - courtesy and consideration
 presumption of honesty
- (2) Fair treatment under the constitution and laws of Canada or includes important rights to:

 • privacy and confidentiality

 • independent review

 • an impartial heating before payment

You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share. See also the note on the government's "fairness package" in preface

FINAL NOTE

CAUT WILL ENTERTAIN REQUESTS FROM LOCAL AND PROVINcial associations and members for funding of problems that raise new income tax questions, seek clarifications of current raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson & Hill, 328 Frank Street, Outawa, Ontario, K2P OX8 with a copy to Robert Moore in the CAUT office. Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will then be serve a copy of the compression and be decision. tions will, then, be sent a copy of the com ents and the deci-

sion on funding.
Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications). tions) or for those questions which are unrelated to a universit context, such questions can be refetred to Robertson & Hill 613-236-0559. Individuals should identify themselves at Robertson & Hill as members of CAUT, Rares that CAUT

Nobertson & Hills as members or as follows, exclusive of GST:

Partners — \$125 per hour

Managers — \$70 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the École des Hautes Études Commerciales (Montréal).

The French translation of the revised English version was done by Laurent Lupien.

conserts of this guide should note that the material presented here-in is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest that no action he taken solely on the hasts of the information provided herein and that in many cases professional advice should he obtained.

FEDERAL INCOME TAX RATES 1995

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0		17%
\$ 29,590	\$ 5,030	26%
\$ 59,180	\$ 12,724	29%

Note: For 1995 there is a 3% surtax of basic federal tax payable after deducting personal and dividend credits, plus a second surtax of 5% on basic federal tax In excess of \$12,500.

COMPARATIVE PROVINCIAL RATES 1995 (% of Basic Federal Tax)

Newfoundland	69.0
P.E.I.	59.5*
Nova Scotia	59.5*
New Brunswick	64.0*
Ouebec	(SEE BELOW)
Ontario	58.0*
Manitoba	52.0*
5askatchewan	50.0*
Alberta	45.5*
British Columbia	52.5*
N.W.T.	45.0
Yukon	50.0
Non-Residents	52.0**

* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.
** Extra Federal tax in lieu of provincial tax

QUEBEC INCOME TAX RATES 1995

Basic	Marginal Rate
Federal Tax	On Excess
	16%
\$ 1,120	19%
\$ 2,450	21%
\$ 4,340	23%
\$ 10,550	25%
	Federal Tax

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax. Starting in 1993 a new tax was imposed in Quebec called contribution to the Health Services Fund. This tax applies generally to net income excluding salary. The maximum amount of tax is \$1,000 and it is paid when the income (excluding salary) is over \$125,000. A non refundable credit of 20% of the tax paid is given to the taxpayer: So, the net maximum paid is \$800.

PERSONAL TAX CREDITS REDUCTION OF TAXES PAYABLE (Federal & Provincial, 1995)

	Quebec*	Other Provinces**
Basic Personal	\$ 2,278	\$ 1,592 - 1,855
Married***	\$ 2,097	\$ 1,327 - 1,546
Dependent		
First	\$ 520	
All Others	\$ 480	
Disabled	\$ 1,405 - MAX	\$ 390- 454
Age Exemption**** Mental/Physical	\$ 934	\$ 858-1,000
Impairment-5elf	\$ 1,042	\$ 1,044 - 1,216
Education	\$ 769	\$ 158- 184
CPP/OPP/UIC	•	
& Tuition	34%	25- 29%
Pension Income	\$ 370	\$ 246- 287
Charitable Donations		
First \$200	34%	25- 29%
Excess	34%	42 - 49%
Medical Expenses		
Over 3% of		
Net Income	37%	25 - 29%

* All credits for dependents are reduced by 20% of net income.

***Dependent upon provincial tax rates.

***For years after 1932, individuals of the opposite set who are cohabit-ing for the preceding twelve months or are the parents of the same child will be treated as married.

****The federal credit will be reduced where net income exceeds 15,921 and eliminated where net income exceeds 15,921 and eliminated where net income exceeds 15,931 as

Le contribubble qui reçoit une contation qu'il n'accept e pas peut donner avis d'opposition dans les 90 jours els la clie d'emoit de la contaction (voir notes préalables à l'égazid de «l'équiré facela» Un particulier peut aussi produire un avis d'opposition jusqu'à L'On particulier peut avis privés la date d'échéance de production de sa concurrence d'un an apriés la date d'échéance de production de sa

OPPOSITIONS ET PÉNALITÉS

dividendes, l'intérêt et certains autres genres de revenus de sources canadiennes sont imposés en France, mais l'impôt canadien paye bénéficie d'un crédit. Les impôts à payer à la France sont calculés aux isux que s'appliqueraient lorsque tout le revenu La France exempte généralement de l'impôt français le ju qui, en raison du traité, est imposé au Canada. Les

France done is ested that of chainers out of genature that of commonon me payent pas d'impôt en France don de Gendrers out de fortuers out de fortuers out of control of control

ne sont imposés que par le Canada. Artide XX étudiants — Les Canadiens qui séjournent en France dans le seul but d'étudier ou de parlaire leur formation ne

l'employeur en France. Artide XLX: surviue gouvernementoux — l'artide suit de près la convention modèle. En général les résidents du Canada qui assurent des servires gouvernements en France pour le compte du Canada en en monosète qui par le Canada.

Article XIX: étudiants - Les dispositions de l'article 20 de la

Trust partier. Wornier, parsands à titre de salarit — (Vour article Muthe XV. urwier, parsands à titre de la convention modèle). Lorsque l'emploi est estreé au B.-U. par un résident du Canada, le revenu peut être miposé au B.-U. Cependan, le salaire provenant d'un emploi continue d'être imposé au Canada seulement provenant d'un emploi continue d'être imposé au Canada seulement provenant d'un emplituons aurantes ensistent.

(1) le réceptandaire est présent au B.-U. durant an plus 183 jours au cours de l'année turile,

AVIS D'OPPOSITION ET APPELS

donvent servir à établir le pays dans lequel il sera considéré comme principal en France comme il ese indiqué ci-dessus. Lorsque le Canada et la France imposent tous deux un contribuable à titre de résident du pays, les règles de l'artide IV de la convention ètre imposé des revenus de source canadienne tels que les dividendes et l'intérêt lorsque l'intéressé a une demeure ou son donnicile n avoir en à payer l'impôt français que lorsqu'ils ont couché des revenus de source française. La France, semble-r-il, pourrait peur

and Total Country of the Action of the Actio

Anick XV: services personnels à titre de salant — le salan services de france par un résident du Canada peut être imposé par la France no

Artide XIIV sarviers projessionnals —— l'article est presque identique è l'article L14 de la convention modele. Le reventu trè pau un résident de la convention modele. Le reventu trè pau un résident de notes un prosé qu' au Canada, saut l'oreque l'intéressé sagué s partie d'une Dasse fasse, en l'article, qui lui est disponible endrangement.

alabom

hower can impose le revenu mondial des personnes réputées celui qui cue «donneilitée» (réadent) en France. À donnielle français celui qui cue «donneilitée» (réadent) en France. La donneile prancela et a se demeure ou son donnielle principal au person. La descence de la come d'un prosenta dirante les professus en rouve probabenent en France s'il est présent dirant plus de 1813 couver forte assugents en proma a proma la lampée de la france d'une une sance teuvent être assugents congé cabbientque en France durant une année peuvent être sesujents modalitée de la convention flevale canado-Française (1975) suit en sub-arance la convention modèle de l'ACACI son modèle de l'ACACI d'action d'action de la convention modèle de l'ACACI de la convention modèle de l'ACACI de la convention modèle de la convention de la convention modèle de la convention de la convention modèle de la convention de la convention de la convention modèle de la convention de la convention de la convention de la convention modèle de la convention de

convention modéle s'appliquent.

(Z) la rémunération set payée par un employeur ou pour le compre d'un fernancierain est payée par un employeur non-résident du R.-U. et d'un employeur non-résident du R.-D. et benéfices d'un établissement employeur possède au B.-U. d'unde XVIII service gouvernmental.— (Voir article 19 de la convention modèle). Le salaite payé par le Canada à une personne dans l'acticle au B.-U. seulement pour la presention de services au B.-U. seulement pour la presention de services au B.-U. audiennent pour la presention de services au B.-U. audiennent pour la presention nouverneur pour la presention de services au B.-U. audiennent pour la presention nouverneur pour la presention de services au B.-U. audiennent pour la presention nouverneur pour la presention nouverneur pour la presention nouverneur production nouverneur par la company de la presention nouverneur production nouverneu

à l'impôt canadran, sauf lorsque le visitent a une base fine au R.-U. Lorque ce revenu est imposé par le R.-U., le visiteur peut alors déduure un cedét d'impôt étrangge de son turpôt endeur. Lorsque le teaux d'impôt étrangge de son replus élevé que le teaux estandiens, seulesment le moindre des deux est admis contune crédit par le Carada. Lorque le susteur devient non-résident du Canada, le Canada n'imposera pas son revenu de source britantique, mais le R.-U. le le fiera peut-ètre.

ce dernues s'assure aussi que la traduction française représente l'esprit et la lottre de la Loi de l'impôt sur le revenu. La traduction française de la version révisée anglaise est l'oeuvre de Lautent Lupien. B.A., B.Comm.

Association of the analysis of

ment de l'altaire seront ensuite envoyés aux associations locales et provinciales.

Ben que l'ACPPU ne puisse payer soit les consultations facciles d'ondre particulier, soit les demandes dédairentsements facciles d'un cravetère courant (c'est-à-dire, celles qui porreme sur faces pointe varietée courant (c'est-à-dire, celles qui porreme sur particules par l'ACPPU), soit en plus celles qui se rateachent à des questions étempléres au concueu mentreaisme, on peut cependant prié de s'identifier au buteau de Robenson & Hill comme faisant prié de s'identifier au buteau de Robenson & Hill comme faisant partie d'ACPPU. Le reart doirem par IACPPU au profit de reart doirem par IACPPU. Le reart doirem par IACPPU au profit de ses membres est le suivant à l'exclusion des fraise.

Associé fareal — 12.5 s'Ibrute.

sur to revenin qui segere des charactesients quant et parâcque courante du ministère du Revent nazional et qui intéressent les comante du ministère du Revent nazional et qui intéressent les employés des universités. Il faudra adresser l'énoncé de ces problèmes et univ. 3.28, nul. 3.28, nu famil, Ontawa problèmes et une déstion ple abuntou de l'ACPPU. Robertson & Hill conseillera à intervalles réguliers de l'ACPPU au sujet de ces problèmes et une décision ple ce au france-trait et un fortune et prèse de plus rapidement possible dans dans de l'action de ces problèmes et une décision ple ca ut finance-trait de l'action et commenciaires et la décision touchant le finance-trait de l'action et marité enroyés aux associations locales et provinciales. sur le revenu qui exigent des éclaireissements quant à la pratique turrecurent de l'etude de nonneaux propiemes ayant trait à l'impot possies et provinciales auxi que de leurs mempres conchant le L'ACPPU ACCUEILLERA LES DEMANDES DES ASSOCIATIONS

DERNIER MOT

examen autonome.

Vous avez droit à tous les avantages que vous accorde la Loi, Vous avez droit à tous les avantages que vous accorde la Loi, dous avez de droit d'organiser vos affaires de façon à payer le minimum d'impôt exigé en verru de la Loi. Vous sere également en droit de vous entroit es ce que votre gouvernement administre les lois facales uniformément et les applique avec fermeté administre les lois facales uniformément de leur part d'impôt établie aux personnes qui évitent le paiement de leur part d'impôt établie selon la le loi. Voir également la note sur les régles vieant à favoriset l'équité facale (note préalable 9).

(2) Un raitement pirate ar vertu de la Constitution et des lois du Canada comprovet de da doits importants.

• Protection et aspect confidentiel des renseignements

• Examten autonoment.

Présomption d'honnêteté Courtoisie et prévenance

· Impartislité Renseignement. (1) Un traitement juste dans tous vos rapporta avec Revenu national, Impôt, comporte des droits importants:

Revenu Canada a publié en 1987 une Déclaration des droits du contribuable qui se résume ainsis

DECLARATION DES DROITS DU CONTRIBUABLE

dans une planification abusive de l'impôt. RÈCLES GÉNÉRALES ANTI-ÉVITEMENT
La réforme fiecale 1987 a apport des régles visant à resreindre les opérations abusives d'évitement. Ces régles ne visent pas
des opérations abusives d'évitement. Ces régles ne visent pas
des opérations abusives d'évitement. Les régles ne visent pas
des opérations abusives d'évitement. La publishe les contrables ne sont pas touriers à moins qu'ils ne s'eogègent
des committents.

PENALITES évidentment, aux déclarations frauduleuses.

bursan de distract ou à un centre fascal, soil en personner, soit par bursan de distract ou à un centre fascal, soil en personner, soit par courter. L'avis doit porter un exposé des hate perturments et des modifies du porter un exposé des hate perturments et des modifies du porter de les actionnes et appear de Reverur Canada (Impôc) examinera la cottsation, communiquera avec le contribuable en saviera le contribuable par satisfair de la décision, il peut, dans les 90 jours de la décision il peut, dans les 90 jours de la décision il peut, dans les 90 jours de la décision, il peut, dans les 90 jours de la décision il peut, dans les 90 jours de la décision il peut, dans les 90 jours de la décision, il peut, dans les 10 jours de la décision il peut, dans les 10 jours de la décision, il peut, dans les pours de la l'avis, ou peut de la cousation. Au mivean de la que le contribuable doit étre la na nocate lorque la pape de li l'appe de l'avis, ou surplier son a muliera le cousation. Au nivean de la que le contribuable doit étre la na nocate lorque la partie de la lifer de l'avis de la contribuable doit étre la na nocate le caque la sonmer en litige on l'avis de l'avis de la l'avis de l'avis de l'avis de la l'avis de l'avis

reven ret.

- ** Acquefier law stauk d'impôt, provinciaux de sexe opposé qui ont
- ** Pour les années après 1992, les particuliers de sexe opposé qui ont
- ** Pour les années après 1992, les paintoilleus de sexe opposé qui ont
- *** Les cédit féderal est réduit loisque le revenn net dépasse 25 921 \$ et
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- *** Les cédit féderal est réduit loisque le revenn net dépasse 25 921 \$ et
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%6Z -SZ \$ /87 -9b7 %67 Frais d'études 1 044-1 216 Invalidite \$ 200 1 Exemption d'âge*** \$ 000 1-858 \$ \$26 toutes les autres invalide 1 405 \$-MAX \$ 081 \$ 025 Personne à charge \$ 975 1- 128 1 \$ 460 Z \$ 558 1-765 1 mpôt personnel de base

> Autres CRÉDITS PERSONNELS D'IMPÔT RÉDUCTION DE L'IMPÔT À PAYER (1995: fédéral et provincial)

Québec*

Provinces**

In 25% of a limpoir federical de Documento and accessor and a set in the state of the set in the se

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%SZ	\$ 055 01	\$ 000 05
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% LZ	\$ 0St Z	\$ 000 \$1
%6l	\$ 0ZL L	\$ 000 L
%9l	_	\$ 0
zak i excedent	qe pase	aldesodmi

TAUX D'IMPOSITION - QUEBEC 1995

chaque province. •• Imp6t fédéral supplémentaire remplaçant l'imp6t provincial.

Chacune de ces provinces exige une surtaxe, en général sur les paliers supérieure de revenu. Pour établir avec précision la surtaxe provinciale, veuillez consulter le guide d'impôt approprié de Revenu Canada pour chaque province.

**0,S2	Non-résidents
0,02	Дпкои
0'St	Territoires du NO.
*S'ZS	Colombie-Britannique
*S'St	Alberta
*0'05	292katchewan
*0'ZS	Manitoba
*0'85	Ontario
(VOIR CI-APRES)	duébec
*0't9	Nouveau-Brunswick
*S'6S	Nouvelle-Ecosse
*S'6S	7 -B-G
0,60	Terre-Neuve

COMPARAISON DES TAUX PROVINCIAUX 199S (% de l'impôt fédéral de base)

de l'impôt fédéral de mont 1935 une surtaxe de 3 % su l'impôt fédéral de la cédit pour mois entre de cédit pour miser après pour l'impôt fédéral de base supérieur à 12 500 \$

%6Z	\$ 427 51	\$ 081 65
%9Z '% <i>L</i> I	\$ 080 \$	\$ 065 6Z \$ 0
sur l'excédent	qe pase	kevenu imposable

TAUX D'IMPOT SUR LE REVENU -- FEDERAL 1995

and a common see your money promise you make your continue me the ligne de complete, or terms gotteners. Les chromitaires précises quant à la situation féssele de tout particulire doivent également entre en ligne de comple, et par conséquent, nous connues d'aura qu'ill ue s'out prendre mannes messare en se fondant uniquament sur les renesgonments doine de dans le personnelle en que dans plusiones eus on doit obtenir les coursels de nonfessionnels. Les lecteurs de ce Guide doivent prendre note que la matière présentée

techniciens».

Cetre règle s'applique à ceux qui de façon périodique en pour leur propre bénéfice, donnent des cours, ou enceignent moyennant un salaire ou des honoraires à l'extérieut du Canada. Cependant, en a poirt à nouve atrention le lait qu'il n'est pas ense que des mon a poirt à nouve atrention le lait qu'il n'est pas ense que des analysment en puissent déduire des retenues d'impôt à même ces versements. Elles ne sont peut-être pes conscientes à même ces versements. Elles ne sont peut-être pes conscientes à même ces versements. Elles ne sont peut-être l'ampôt. Danse e cas, on exige que le contribuable canaders acquitient une déclaration de revenue des faist-Unis pour récupèrer l'impôt payé. Malbeuteusement, la question n'est pas aussi simple, les pouvoirs facunt étrangers, en général, exigent que les formulaires pouvoirs facunt utilisés et remplis correctement. Ordinairement.

premnent des activités telles que les activités scientifiques, litrèrantes, artistiques, éducatives on professorales autonomes de même que les activités autonomes de mêdecins et autres optabliciens et l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la «base fixe». Les «services professionnels» comd'activité d'un caractère fixe ou permanent qui doit être ordinaire-ment à la disposition de celui qui exerce les activités.» En outre, un capiral qui sy trouve situé:

Lorsqu'une personne cet deasée comme résidente des deux

Entre contractants, d'ores entières président à l'établissement de son

statut de résident. Ce sont la localisation d'une démeure perma
statut de résident. Ce sont la localisation d'une démeure perma
mente, ser relations personnelles et économiques, son domincle

deux lierse trandrétont la question d'un commun accord.

Artifé l'actuer presentin l'actuer professionnels pas, les

écsident de l'Esta NA à l'égard de services professionnels ou autres

services personnels autonomes n'est imposable que dans l'Esta NA,

services personnels autonomes n'est imposable que dans l'État NA,

imposer le revenu comme étant attribuable à cette base fixe,

imposer le revenu comme étant attribuable à cette base fixe,

imposer le revenu comme étant attribuable à cette base fixe.

L'expression desparé fixe n'est pas définire années des man estante

d'activité, d'un caractète fixe ou permanent qui dout être ordinaire
d'activité, d'un caractète fixe ou permanent qui dout être ordinaire-

un capital qui s'y trouve situé. destinant le sera si donner si l'expression «résident» and ma de l'impôt sur le revenu au sein de l'Étra. L'expression ne s'appliquera è sur le revenu au sein de l'Étra. L'expression ne s'appliquera à sur perce qui die a un assible d'ambôt actue un anne ment parce qui olle a un eventu provenant de sources de cet Etat ou applique qui olle la diversion provenant de sources de cet Etat ou

et de développement économique (OCDE), a adopté à Bairs, le 29 avril 1977, et mis à jour le 23 juillet 1992, une convention modéle permetrant d'virter la double imposation. Le Canada hair parter de permetrant d'virter la double imposation. Le Canada hair parter de rengégoués récemment, autour cent qu'il si rengégoués récemment de modéle, La Convention modéle content la pages et renferme 30 aurèles reparts en sept chaptures content la pages et renferme 30 aurèles reparts en sept chaptures d'appetres, de 1, 16, 19, et 20 qui sont ésammés et appets de respirable de la chapture, l'imposition du reprai, les méthodes d'Elimination de la debule imposition et quelques disposations spéciales à l'endroit de la couvernt métresser les professeurs et les cuivaires qui La Convention modèle renferme les articles auvants qui la comme de de manifer de sur de la chapture de la chap Les accordes fascaux du Canada revêtent en grande partie une forme reconnue unternationalement. L'Organissuon de coopération et de développement économique (OCDE), à adopté à Parts, le 29

DE LOCUTE CONVENTION FISCALE SELON LE MODELE

HORGE D'UNI COINGE SABBATIQUE

Tel que mentionné suparazur, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition quant à l'imposition quant à l'imposition quant à l'imposition quant à l'exanger. Le Canada lors qu'il n'est nes on résident du Canada alors qu'il è est on congé sabbatique à l'étranger, le Canada va continuer d'imposet le salaite sabbatique de l'étranger, le Canada sa me une université canaderne (selon l'almès 115 (2) (c), (1093da).
Selon Reverun Canada, une exonération de l'impôse canadern (Almès sabbatique n'exerte pas une activité d'employé. (Voir aussi IT-sabbatique n'extre pas une activité d'employé. (Voir aussi IT-l'albatique n'extre pas une activité d'employé. (Voir aussi IT-l'albatique n'extre pas une activité d'employé. (Voir aussi IT-l'albatique n'extre pas une activité d'employé.

TOSZ DLINI CONCE SYBBYLIONE IVIDOZILION YN CYNYDY DN SYLVIKE CYCNE

DTMPOTS ETRANGERS

Le professeur qui denneure un tésident du Canada aux fins de l'impôte même lorsqu'il est physiquement absent du Canada, de l'impôte canadien sur son revenu mondable cependant. la Lou de sei impôte canadiens une sonnance à l'égard dess impôtes changers, paye onn d'un accord entre les deux pays de simpôtes canadiens une sonnance à l'égard dess impôtes changers, paye ou l'impôt entaite paye de Lours acra égal à l'impôt étranger paye ou l'impôt entaiten frappant le revenu étranger, sont le mondré des deux. C'est ainsi que le professeur qui conserve son stant de résident canadien frappant le fois au montre de l'impôt entaite de résident canadien frappant le sour ce étranger passe une son stant de résident canadien sers imposé une son revenu étranger. soit de l'impôt canadien ou étranger.

DIMPOTS ETRANGERS CRÉDIT D'IMPOT CANADIEN À L'EGARD

an 1986 or les amotes auvantes Da mainrement amorée les discussions uranées auvantes le traité.

Le but essemitel de ces traitée est d'évitet la double imposition Le but essemitel de ces traitée est d'évitet la double imposition des dispositions qu'indiviers et, dans cortains passer le reverun provenant de souces particulières et, dans cortains impositions qu'indiviers et, dans cortains mationaux revekent un casserleir réchapque en ce qu'ils éappliqueen inversement à l'imposition d'un Canadien pas un pays étanger et et de l'andab. L'imposition de tout pays est d'about rège par sa législation. En cas de conflit entre la législation locale, Cette question set traitée payer la législation le conflit entre la législation locale, Cette question set traité prévalent sur les législation locale. Cette question set traité prévalent sur convention modéle de l'O.C.D.E. mentionnée utérité prévaite de la convention modéle de l'O.C.D.E. mentionnée utérité prévaite ment.

en 1986 et les années suivantes. On a maintenant amorcé les

sur le rownn seulement dans le pays étranger et non pas nèces-saitement au Canada. Loraqu'il demeure résident entandam, il devras payer l'impôt canadien sur son revent mondain. Ceptendam: lorsqu'il revent non-résident, il natura par à payer l'impôt canadien sur le revent mon-résident, il natura par à payer l'impôt canadien sur le revent non-résident, il natura par à payer l'impôt canadien sur le revent non-résident, il natura par à payer l'impôt canadien sur le revent payer et par de son mereprésident par le face local

Les professeurs qui projection d'entacignet dans d'autres pays
devanient se trenseignet s'ils peuvenn ou non être exemprés de la
retenue fascale et prendre des dispositions pour denandres une
comprion, le cas échéani.

Le Canadern devrait erécinit que l'accord l'exempré de l'umpôt
companient dans le pass échéani.

TES 1948 FIES 1948 TRAITE RÉSIDENTS CANADIENS ENSEIGNANT DANS

l'impôt de leur pays.

dents des états contractants, mais sans soustraire les intéressés à Le professeur d'un pays agnataire d'un traité qui enseigne au Canada devrait s'enquieir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une royempton de l'impôt canadien sur le revent professoral des rési-vermpuon de l'impôt canadien sus seus anutaire les intérnets à canadient le le curair de caracteristique.

ENSEIGNVALL VO CVAVDV KĘSIDEALS DE 1942 TIĘS 1948 LIKVILE

Tranié et le Japon. Les personnes qui casegorant dans cese pays ou vernomi au Canada en tean qu'encargnante en prosenance de cese pays devront consultera avec sonn la révision I 589 du Bulleun d'Interprétation II 6882 de même que la Convention qui s'applique PROPESSORALE

Lea formertine and reference plus la disposition par la deposition par modele un Este permettra aux résidents d'un autre Élate d'enseignet dans lui demne deux ans en ne payant par d'impôt sur leur revenu professoral. Le muratier des l'immessa a déclaré que ce privilège ne l'aguetra dans sucin traité nouveau ou tentgéorie.

Les professeurs des pays qui visitent le Canada setoin soumis à turne retemb résident le leur revenu professoral de pays qui visitent le Canada et devonn produire une déclaration de son sejour produire une déclaration de sen sejour est aux contrainers au Rendré, le professeur pour de canada retoin suite apprés au son revenu professoral et de ses contrainers de mpôte payés aut son revenu professoral et de ses contrainers de mpôte payés aut son revenu professoral et de ses contrainers de mpôte payés aut son revenu professoral et de ses contrainers de commentaires à pipulquent aux compution du traité applicable. Ce commentaires à pipulquent aux conventionen du traité applicable. Ce commentaires à pipulquent aux conventionen que ce le payon. Les personnes qui enseignent dans est payes de traiteur et le lapon. Les personnes qui enseignent dans est payes de trait intrité et le lapon. Les personnes qui enseignent dans est payes de trait minité et le lapon. Les personnes qui enseignent dans est payes de la la latinité et le la ponn. Les personnes qui enseignent deux est payes de la la latinité de la latinité et le la ponne Les personnes qui enseignent deux est payes de la la latinité de la latinité de

PROFESSORALE
EXEMPTION SPECIALE DE LA RÉMUNERATION

restoration the canada on the uncommunitation and markes $\Gamma(s,t)$ (9) (e. [b. L], al(1993, [b]); et (e.)). Les untérêtes, dividendres et redevances de source canadaerme deveration, de même, ne pas être impossibles à l'étrangen, mais l'être au Canada. D'autres genres de revenu peuvent être mispossée su unon selon la législation locale et les déspositions du unité applicable. d'études de source canadienne reques à l'étranger par un Canadien en conge substitute de vertanen par y être imposséa, anna elles el conn un Ganada (parce que le contribueble est encore réputé être résear de la Canada de Contribueble est ancora s'altré de la contribue de la Canada de Canada de Montentidat (λ) (λ istences qui exstem entre les etats contuctantale, les arbeiques losselles locales locales contuctantale, les arbeiques locales locales. Cependant, les conséquences pratiques, lorsque le modèle de l'OCDE, est surus, sont que le professeur (ou l'étudeant) qui visite un pays ayant condu un traité pour y effectuet des rechteches as visite. D'autre part, le professeur (ou l'étudiant) pourrait y payer un in impôt sur le stonde se mercuen reçus de cources corérentes duant un impôt est fende d'entreuen reçus de cources corérentes duant un impôt est fende de fentreuen reçus de cources corérentes duant de le forde de fentre par le pagné, sous réserve des acceptons de l'Arricle 15. En outre, lorsque le modèle de l'OCDDE, est surus, l'est appreciation de le collère de l'OCDDE, est surus, d'étrades de source canadenne reçues à l'étrades de perfections de rechtes à l'étrades de perfections de rechtes à l'étrades de pentre conserve de les cources canadenne reçues à l'étrades de source de cource canadenne reçues à l'étrades de source canadenne rectues à l'étrades de source canadenne reçues à l'étrades de source de source entre de cource canadenne reçues à l'étrades de source de source entre de cource canadenne rectues à l'étrades de source de cource canadenne rectues à l'étrades de source de source canadenne de rectues à l'étrades de source canadenne de rectues à l'étrades de source de source canadenne de ce source de source canadenne de cource canadenne de ce de le cource canadenne de le canadenne de le cource canadenne de ce de le cource de la cource de le cource de le cource canadenne de le canadenne de le cource canadenne de le canaden de le canadenne de le canadenne de le canadenne

Dest Charles of Carlo Ca

DISPOSITIONS GÉNÉRALES

sur les fonds d'entrenen reçus de sources extérieures à l'Éteat B, peu importe qu'il demeure un résident de l'Éteat B ou devienne un

L'EXERCICE de l'onctions gouvernementales ne cont impossible que dans l'Esta N. Lotsque ces serveces sont assunés par des nationaixs de l'Esta V. Dotsque ces serveces sont assunés par des nationaixs de l'Esta V. Dotsque ces serveces sont pas devenues des résisent manages et l'Esta V. Deut étudient ne des nations de l'Esta V. Artiké 20. Audiente — L'étudiant résident de l'Esta V. Mu si se avriece dans l'Ésta V. Artiké 10. Audiente — L'étudiant résident de l'Esta V. Mu se aut l'es fonds d'ant l'Ésta V. Deut étudien ne pais pas d'impôt dans l'Éta V. Artiké 10. Audiente de sources extrémeurs à l'Esta V. Bu se au l'es fonds d'antière recurs extrémeurs à l'Esta V. Bu se aut l'es fonds d'antière recurs extrémeurs à l'Esta V. Bu se aut l'es fonds d'antière recurs extrémeurs à l'Esta V. Bu se aut l'es fonds d'antière recurs extrements de sources extrémeurs à l'Esta V. Bu se au l'es fonds d'antière recurs extremeurs de sources extrémeurs à l'Esta V. Bu se aut l'es fonds d'antière recurs extremeurs de sources extremeurs de l'Esta V. Bu se au l'es fonds d'antière recurs extremeurs de sources extremeurs à l'Esta V. Bu se au l'es fonds d'antière ne recurs extremeurs à l'Esta V. Bu se au l'es fonds d'antière de sources extremeurs de l'Esta V. Bu se au l'es fonds d'antière de cources extremeurs de l'Esta V. Bu se au l'es fonds d'antière de cources extremeurs de l'Esta V. Bu se authorité de source extremeurs de l'esta comment de l'esta de source extremeur de l'esta comment de l'esta de source extremeur de l'esta d'antière de l'esta de source extremeur de l'esta de l'esta de l'esta de l'esta d'antière de l'esta de l'esta de l'esta de l'esta de l'esta d'antière de l'

ésident de l'État 'B'; et

De tevenu d'emploi d'un résident de l'Étea W gagné dans l'Étea.

W est impossible seufement dans l'Étea W lorsque:

Il to l'étribité par se payée par un employeur qui n'est pas en n'estdent pas 183 jours au cours de l'année financière:

(2) la témméradon est payée par un employeur qui n'est pas un estdent n'est pas un estdent de l'Étea W.

sequence:

Artide D: services personnels ensurés à titre de selavié — Le salane
allant à un résident de l'Étes V. 3 l'Égard d'un emploi est imposable
sculement dans l'Étes V. 3 uni lorsque l'emploi s'ocorec dans l'Étes l'B', audi quel case l'Etes l'B', audi consensant dans l'Etes l'B', audi propose, acceste des conditions
urantees.

ccci went dire l'apport de conseds par des professionnels. Vu que l'Impôc ne par à être papé, Revenu Canada na pas l'obligation d'enversager un crédit, à déduire du revenu l'impôc payé à l'étranger, biern qui d'euge que le revenu soit déclaré et l'impôt canadien commers.

est question (e-19res. Artile XIV serving peglationath — (voir artide 14 de la convention niodéle). Le revenu gagné au Royaume-Uni par un résident du Canada dans le cadre d'un contras d'entreprise est sujet

Le nouvesu traité intervenu entre le Canada et le Royaume-Uni est entré en regueur le 17 décembre 1980. Il suit essentiellement la convention modèle de l'O.C.D.E. Cereuns des articles ont des effers rétroachté à 1976, mas cela ne concerne aucun des articles dont il

Koyaume-Uni

modèle de l'O.C.D.E.

Annual Art. 17 ret. (Consideration of the Consideration of the Considera

existant aux Etats-Unis. Anide XIX service gouvernemental — le ettoyen canadien ne

(1) In entimiteration ne dépasse pas 10 000 \$ (£U), ou (1) Le étainmération ne dépasse pas 10 000 \$ (£U), ou cours de l'aminée et la rémunération n'est pas payée par un employeut résident des Éterse-Unis ou par l'entreprise, d'un employeut étrangen estienne des Éterse-Unis ou par l'entreprise, d'un employeut étrangen.

os that if josnibisti sidoubis i so ses est and JUMO so sisborn os transported for the controlled by the restriction of the transported for the controlled by the controlled b

Article IV résidence — suit de prés l'Article 4 de la convention modèle de l'O.C.DE. Dans les cas de la double résidence, il faut se modèle de l'O.C.DE.

professeurs Dispositions du nouveau traité, condu en 1984, intéressant les

fiscale canado-américaine.

Rights derognosistes de discontinuo de la convention de l

Etats-Unis après lesquels la somme totale de la bourse devient imposable aux intrinsieure 2004 este actionte roadene à but non lucroit resumpt gouvernement étanages, d'un organisme à but non lucroit sempt de l'impôt sur le revenu des Etsus-Unis, du gouvernement du me institution gouvernementel des Etsus-Unis, du gouvernement du me d'untiet à du norganisme unitérrational ou d'un organisme éducaiff ou culturel à caractère binational ou multimatonal selon le «Mintual Educational and Cultural Exchange Acos de 1961. La déduction se limité à un total de 36 mois, non obligatourement consciunté, se limité à un total de 36 mois, non obligatourement consciunté, pries fecquiels la somme totale de la bourse dewort mposable aux après fecquiels la somme totale de la bourse dewort imposable aux amintential to distant solutions touch the first and accounting to consenture are referred to consenture and experience and accordance to consenture and accordance are readed as any grade unde bourse accorded to be brinficiaire riest passable and the scandidate any grade and present any position of the passable and accordance of the passable and according to the p a l'extèrteur des Etars-Unis.
Lorsque le candidat à in grade dans une université des
Etars-Unis reçoit une bourse, la valleur de colle-ci peut être exclue
du reventa aux fins de l'impôt, que la bourse soit de provennice
du reventa aux fins de l'impôt, que la bourse aubunion que
américame ou autre. Jourélois, toute partie d'une subvention que
américame ou autre.

pas d'un emploi) assurés aux factes-d'uns ne cont pas impossibles entre l'appe d'une sauf lorsque le professeur a un éciablescement arabbe qui est ordinairement disponible aux Étates-Unis et à laquelle Le professeur qui veur se prévaloir d'un congre sabbanque aux Detas-Unis pour a probablement se classer comme érudiant (visa d'un professeur qui est d'assardoir d'un soit aux Étates-Unis se salaire ou cultural (visa d'un). Le professeur qui est d'ant une de ces crection en comme sur la companie de des ces crèctiques que lui verse son université canademne. Autrement, la rémainfraison des services son université canademne. Autrement, la rémaind des factives en complie aux Étates-Unis ser normalement aux mont assulettue à l'impôt amèricam hen que l'employeur se trouve à l'arche de la lampét amèricam de la farie-Unis.

Les honoraires de services personnels (revenu ne provenant pas d'un emploi) assurés aux États-Unis ne sont pas imposables

au sein de chaque pays. SUBSTANTE d'un nouveau traité a été parafé le 31 août 1994 mais prendra effet sculement lorsqu'il se verta accorder la sancuon législaties en de dans le contra de la contra de la contra la sancuon Ambiento sont entractes of me novernet convention are consecutable and ambient sont entractes of me novernet convention and set alter differentes sont le fair dender 1985, quant à certaines réductions de la retenue faceale à la source sur les dividendes, mérifes, réductions faciles de rentres, le let janviet 1985 quant à dautres réductions faciles de comportent la famier 1985 quant à sautres réductions faciles de comportent la convention ambient la sur capeur et le convention ambient la surgementain de l'impôt par rapport à la convention ambient la grant le convention ambient la surgementair le convention marérieure. Un protocole entre le canada et les États-Unis pour la surrainte d'un nouveau tentie à été parailé le 31 soût 1994.

Certaines modalités d'une nouvelle convention fiscale canado-

certaines conventions avec quelques-uns des grands partenaires commerciaux du Canada. Les lecreus qui wulturil les sections qui peuvent consulter le Guide de 1989 et le Guide de 1994. Cette section traite de certains articles particuliers et de

IMPOSITION ÉTRANGÈRE

qui décideront s'il peut demeurer exempt de l'impôt dans le pays agnataire de la convention apères étre deventu non-téstident du Canada. Le professeur canadien devrait voir ce qu'il en est avant de les exemptions la magagements. Il ou elle devrait aussi se rappelet que les exemptions binnales récipiroques sont vouées à disparaître de nouis facust mistrais facust mistrais de cut mittair facus ma mais facus me suivair de la course de la pour air y avoir des chorents en recours les traines facusta mercanionneme du Canada et qu'il pourrait y avoir des chorents en recourse les chorents en recours de mais de contra de la contra del contra de la contra d

l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pout le compte de leurs de paiement et s'occupent de la retenue pout le compte de leurs Le contribuable potat donnet avet de son état de non-résident aux sodéties, barques et autres institutions qui lui versent ce genre de revenus et leur demander d'effectuer les retenues et ennetire celles-et au Bureau de definerare les fremuses et ennetires de charget un représentant de percevoir pour lui rous ses revenus de charget un représentant de percevoir pour lui rous ses revenus de phagen au payer la retenue factie et au Breau de defiarriet de l'impôt. De nombreuses banques, sociétés de fiducie et maisons

Colorant in the constitution and according to a more constitution of the color constitution and the colorant co SAUF QUELQUES EXCEPTIONS, LES DIVIDENDES, INTÉRÈTS, LOYERS,

REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

avoir un effect sur l'exemption de gains en capteal. Dans la mesure ou le temporte de gains en capteal, en rejusal com le de creporter des depenses de ce geme (en gériral, l'intérier su décardible lorsqu'il est versé) à l'année qui suit la réalisation d'un déductible lorsqu'il est versé) à l'année qui suit la réalisation d'un gain en capteal par silleurs exempte. Les entomanues de sociétées gain en capteal par silleurs est petres de l'exemption de gains en capital.

Les particuliers qui sont des associétés au sont dentreprases non mointier que la perre de l'exemption de gains en capital.

Les particuliers qui sont des associétés au sont dentreprases non incoporces (juniques, médicules, etc.) peuvent envisagen de prémondre que la perre de l'exemption de gains propriée de prémondre que la perre de l'exemption de gains propriée (juniques, médicules, etc.) peuvent envisagen de prémondre de la perre de londs servant à ingrétre du capital dans enpantes du la société pourrai empantier un capital dans fonds de consultant nécessaire. Dans ces cus, l'intérêt sur ces nouveux de la société pourrait empantier du capital dans de perres de nouveux de la société pourrait empantier du capital dans de la repetit de nouveaux de la société pourraiter de placements le particulier de le pertit de communitare de placements la loritée sont des petres particulier de la répetit en le petre de petres particules sont des petres de particulier de la petre de petres de particules sont des petres de carinements l'active par de particulier de prices petres de particules puites que des petres de partes de particules de particules de particules sont des petres de carine de petres de particules particules particules de particules

revenu de placement est déductible mais cette perte neute cumulative sur placement subi en 1988 et dans les années ultéricures peut avoit un effet sur l'exemption de gairs en captaal. Dans la mesure de comprabilité d'exercice. L'execdent des frais d'intérêt (et les autres frais afférents) sur le

defungement.

Lintérêt sur l'agent emprunts à des lins de placements ou deringement.

Lintérêt sur l'agent emprunté pour equirit des dentiées des les detertiels le lora, n'es que déduction de la céletation de propriet. Les autorités fassiles peuvent réfuser il autre pertes en espitabl. Les autorités fassiles peuvent réfuser il autre pertes en espitabl. Les autorités fassiles peuvent réfuser il articles dans les manonts autres des les manières de la valeur provient essentiélles à mont des soits de la valeur provient d'un rei denne sont admissibles à mont de soit apprication d'un bien en mont de soit appriet les les loyers ou les dividendes.

Lorsqu'in particulté prosséde éet plemétre ou bac entrocureit les prises il se peut fancier un plece en l'article delutible lorsqu'il prend le soin de restructures les en les pas emplacés pour fancier un plece en unitérêt seul algance enprents. L'article de l'emprunt. Pat exemple, l'article delutible lorsqu'il prend le soin de restructures les mentions en les pas templacés pour fancier un plecement ou une entretprise peut cesser d'être déductible lorsque le l'emprunt. Pat exemple, l'article de la restructure de l'argent emprunts d'un controllée lorsque le placement qui est l'argent en la grant en par emplacé par un placement qui est l'argent en la grant en par emplacés par une placement qui est l'argent en la grant en par emplacés de les placements en la placement en l'argent et l'argent et contribuable en calcule son revenu selon la méthode de competablité d'exterde d'exterde (et les autres frais afférents) sur le de competablité d'exterde l'argent et les des autres brantes, a l'argent et de sextent de contribuable en calcule son revenu selon la méthode de competablité d'exterde frais d'article (et les autres l'arsa afférents) sur le les de l'arsarices.

L'une des fates de améliores les mouvements de trècorers de déminérable de cet déminérable de cet déminérable de cet déminéraire le peaself sur léquel l'imérère une amendre l'enpôt. La liquidité disponible deveiri errable de phypodrèque sur emprunéra pour les déponibles deveir les les déponibles (etclie une hypodrèque sur les réprises pour des biens personnelles (telle une hypodrèque sur la résidence ou des emprunes pour des hiras des placements ou consenier de l'architecture de l'architecture des emprenses de les first de l'architectures de l'architecture de l'ar

FRAIS DINTÉRÉTS

OEUVRES D'ARI

d'un don à une macuration procurer une déduction ficsale. Lors d'un don à une macuration reconnuc de bienfaisance, la pleine valleur foin à une macuration reconnuc de bienfaisance, la pleine valleur faisance (sans égané à la limite de 2.0%) et, dans la plupart des cas, sans égané şi limite de 4.0%) et, dans la plupart des cas, au noment de tans égané si limite de 4.0%) et, dans la plupart des cas, and respect au prax d'achai, l'enseque le don mertaienn de la valeur par rapport au prax d'achai, Lorsque le don nertaienn de la loi sur l'important de cestion se situant entre le coût et la valeur peut, portain d'achai, l'ord e cestion se situant entre le coût et la valeur matradaisme de pour d'achai, l'achai de courrait entre le coût et la valeur matradaisme de pour les dons de biens en immobilisation à un organisme de bienfaisance.

DEUVRES D'ART

The squares of present extension and a sadonner a lexploita-tion agricole. Une entreprise agricole peut être cédée en respectant creating régles, aux enfants du contribuable, par voie de «noule-ments. Lors de la vence, le vendeur peut réclament une exemption de 200 000 \$ on gains de capital. Le traitement fixeal des entreprises agricoles requiert l'aide d'un professionnel, en particulier lorsque l'investissement est considéré comme un abri fiscal.

stances qui peuvent etre mises en cause. selon son propre ménte, étant donné la grande diversité de circon-

Lorsqu'une résidence est houée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, selon le sous-aliméa 45 (I),

CHOIX VOLILISE DO SOOS-VIINEA 45 (2) «284»

peu importe qu'il puisce émigret l'emporairement, doit payet un impôt sur son revenu nondala, y compars le twenu locsuf, net de son logement, le cas édiéant (Voit le formulaire T-776 - État de location de biens immeubles).

d'imposition, (paragraphe 216 (4)).
Résidents — Le particulier qui demeure un résident du Canada,

devra être payé au moment de la production de la déclaration de revents. Un engagement distinct est exigé pour chaque année Tannée.

En outre, le sous-alinés 45 (2), «284» permet au contribubble de considérer qu'il ny a pas ou de changement dusage de l'immouble. Ainsi, même lorsqu'il ne peut considérer la maison comme résidence principle groundur se années de capital survenant à le commit bisable pour a reporter les gains de capital survenant à le contribubble pour a personnel (voir «Choix su titre du sous-alinés 45 (2), A684»).

personnel (Voir «Choix su titre du sous-alinés 45 (2), A684»).

(2) Au lieu de recouir à cette méthodes, le non-tesident peut produter un founduiste les Revenus Canada (Impôt) par lequel lui es son agent s'engagent en communi à produire une dechracion de revenus (en vertus de l'A65 since de l'années) par lequel qui sans les sur de l'années l'années de manda (Impôt) par lequel de revenus (en vertus de l'A65 since qu'i a condu le Canada avec le pays de résidence du Canada even capital et capital et capital et de l'années l'années et de destante ne la productie et de verser 25 % (ou 15 % selon le traité de de creteir en de l'années avec le pays de résidence du Canada nece capital de contin le traité de de creteir en de l'années avec le pays de résidence du Canada nece le pays de résidence du Canada nece deduire la dépense pour amortissement. Le solde, le cas échiente destants et en monerne de la production de la déclaration de cessar être payé au monerne de la production de la dedactacion de cessar destant de cessar des parts de le production de la dedactacion de cessar destante de cessar de ces parts de le production de la dedactacion de cessar destante de cessar de cessar de ces destantes de ces de cessar de cessar de ces parts de la production de la dedactacion de cessar destante de cessar de cessar de ces de cessar de ces parts de cestante de cessar de ces parts de cessar de ces parts de cessar de ces parts de cessar de ces de cessar de ces parts de ces de cessar de ces parts de cessar de ces de cessar de cessar de cessar

II se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela pourrait entraîner une téduction de la juste valeur marchande qui dépasse l'amortissement déduit. Cotte opetre finales servira à réduire le revenu imposable total de

L'exemple présenté auparavant suppose que le professeur a réalisé un boreficée de caisses (revenu net avante annoettassement) d'au moira I 2000 § du let septembre I 1994 a 21 décembre 1994, Dans la plupart des cas, il n'est pas possible de crèter une petre en dédustant une dépense pour amortissement sur le mobiliet ou sur l'immondie.

rectu durine la perdock almost ul res regimente 1994 au 1 december 1994. La conversion est regime feire inscremte lois du dannegement d'usage. Cependant, lorsque la juste valeur marchande des
articles le 31 ont 1995 (pp. 64passe 9 000 8, asans être supériente s'
1 000 5 (10 000 8, moins une dépense pour amortissement de
10 000 5 (10 000 8, moins une dépense pour marchande et 9 000 8
10 000 5 (10 000 8, moins une dépense pour marchande et 9 000 8
10 000 5 (10 000 8, moins une dépense pour la marchande dépasse (10 000 8, f. koxédent est un gain en capital dont
les trois-quarte sont impossables aux taux d'imposition de 1995.
Le professeur n'à pas droit à un amortissement pour 1995 puisque
Le professeur n'à pas droit à un amortissement pour 1995 puisque
Le professeur n'à pas droit à un amortissement pour 1995 puisque
Le professeur n'à pas droit à un amortissement pour 1995 puisque
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Le professeur n'à pas droit à un amortissement pour 1995 puisque
Le professeur n'à pas droit à un amortissement pour 1995 puisque

Lorsqu'un professeura a lout as résidence contenant du mobilier mateur 2007 (1) mateur 2007 (2) metra de mortin de m entreprise ou d'honoraires professionnels»).

From the representation and assess the products at the representation and a second description of a product as the second of a just evaluation to the conduct of a just evaluation and a product and a second of a product as a days promoter of the solid of the chaque a mone, I amortisesement est default and solde et a categorie et l'amortisesement déduit l'année suivante est de 20 % de ce nouveau solde. Voir l'exemple de la déduction de l'amortisement facal du mobilier et de l'équipement sous le titre d'évenu tité d'une du mobilier et de l'équipement sous le titre different tité d'une retreparé que de conservaire produite de l'économier produite produite de l'économier produite produite de l'économier produite de l'économier produite produite de l'économier produite produite de l'économier de l'é

Dyers burse, un remboursement potes alors êtie demande.
L'amortissement faceal de la résidence ne devrait pas êties
réclaine sur lédufice parce que celui-ca sera récupéré lors de la rél'impôt sur les gains en capital. L'amortissement faceal du mobilier
l'impôt sur les gains en capital. L'amortissement faceal du mobilier
et de l'equipement peut êtire déduit des loyers loneque le propriétaire
croit qu'une déprécation selon la somme édéquite va se propriétaire
croit qu'une déprécation selon la somme édéquite va se produire au
cours de la période de l'ocation. Le taux set de 20, 80 et a sanolique à
cours de la période de l'ocation. Le taux set de 20, 80 et a sanolique à
cours de la période de l'ocation. Le taux set de 20, 80 et a sanolique à dimposition as appliquent au tewnu net apries deduction de tous d'imposition a spiriquent au tewnu net apries deduction de tous hypothécaires, commissions d'agents, amortissement fieral sur l'amieubentient, etc.). Lorsque l'impôt sur le tevenu net apries deduction des fraise set inférents à la somme de fai rectinu estr les deductions des fraise set inférents à la somme de fair entrue sur les presents plates un production au partie de partie de la somme de la membre sur les destremples.

d'imposition où les loyers sont reçus. Les taux marginaux de l'année Intervencion, of the following of the l'Article 216, de payer [16] Le non-resident peut opten; en vertra de l'Article 216, de payer [16] Dimpôt aut son reveruu locard net aux etaux marginiaux applicables aux résidents, mais sans avoir droit aux crédits personnels pour luimente de se personnels à sa diange. Il peut exercet cette option en même ou lés personnes à sa diange. Il peut exercet cette option en

(a) Le contribudes que charger un agent, ou son hocaraire, de recarir et verset 25 % (ou moins, en cas de réduction prévue par un cravity du boyer brus, acquirent anns la octativé des imples payables au son revenu de locaron (almés 21.2 (1) (d.)). (La Lei de l'impôt du Québec ne prévoir pas de refenue facale sur les paiements aux mon-résidents.

des methodes survantes: Non-strillmus — Lorsqu'un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette cette cossiton est imposable et l'impôt doit être payé selon l'une ou l'autre

REVENU DE LOCATION CANADIEN

dont il faudrait s'enquérit. devoir payer l'impôt sur les gains de capital à l'égated de certains placement et autre bêrne en immobilisations qu'elles cont réputées paient allers inmobilisations qu'elles et au Cabarda (sous-aoits aléries immédiatement avant leur départ du Canada (sous-alines à LSB 1 (cAA2-2473). Il existe des exemptions et certains chots

Les personnes qui cessent d'être résidentes du Canada peuvent IMPOT LORS DO DEPART DO CANADA

be convenions article Canada et les pays survis d'un ascidirel avaitet d'un ascidirel avaitet par été antérirels et les pays survis d'un ascidique n'avaient pas été antérirels et où <u>1001. 1995.</u>

ascidique n'avaient pas dés antérirels et des atropés le 23 apriendre 1985. Les dispositions de cette convention neue d'être en vigueur au Canada pour toutes les années d'imposition finissant en vigueur au Canada pour toutes les années d'imposition finissant.

a neu 1992.

Allemager, Argentine, Australie, Autriche, Bangladesh,
Barbade, Belgique, Brésil, Cameroun, Chypre, Corée, Côte d'Ivoire,
Barbade, Belgique, Brésil, Cameroun, Chypre, Corée,
Core, Courant,
Dammarie, Espyne, Espyne, Estonie, Finlande, France, Guyane,
Jamarque, Japon, Kernya, Lartie*, Libéria*, Luxembourg, Malaireie,
Jamarque, Japon, Kernya, Lartie*, Libéria*, Luxembourg, Malaireie,
Jamarque, Japon, Kernya, Lartie*, Johnsenberge, Stelande,
Paktrann, Papoussie-Mouvelle Cunine, Pepublique Dommiteiane,
Pologne, République populaire de Chine, Republique Dommiteiane,
République, etabeque*, Roumanie, Russte, Emgapour, Shosqure*,
Suede, Suisse, Sni Landa, Thailande, Tuninie, Smithibite et Simbabwe,
Les conventions untre le Canada et les pays suivis d'un
Les conventions untre le Cânada et les pays suivis d'un

2661 100E F OUTRE LA CONVENTION FISCALE CANAIDA-ROYAUME-UNI ET LA convention fiscale Canada-États-Unis, voici la liste des pays avec l'esqués le Canada a conclu des conventions fiscales au mois

TRAITÉS FISCAUX INTERNATIONAUX

Les sections qui suivent traitent de certaines questions importantes pour les Canadiens qui projettent d'allet à l'étranger.

étrangers sur les subventions et les salaires sabbasiques. Certains pays contrent aussi le revenu provenant de l'enseignement dispensé chez eux. Disma certains est des exemptions emblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étangers qui enseignent ou font des redrétires chez nous. consident et étranger. Certaines ententes facales internationales du Canada permettent aux Canadiens de faire des recherches dans les apys avec lesquels le Canada a signé un traité sans payet d'impéts Avant de chetchet à obtenit le statut de non-tésident, le pro-lesseut deviait examinet la tépetcussion des impôts sur le tevenu

impôt sur les gains de capital inférieur à celui qu'il payerait comme

des résidents (3) En devenan non-résident, le contribuable acquiert certaines options toudant les gains en capital de ses placements qui lorsqu'il les choisti judicitusement petavent lui faire payer un

des rich presents and the control and the cont

(I) Le revenu de sources étrangères des non-résidents n'est pas

statut de non-résident: dans un pays étranget sera probablement considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critéres du bullerin IT.22.BLZ devraient considéret les avantages que procure le senut de mon-ésédent

Le professeur en congé sabbatique ou en congé temporaire DE NON-RÉSIDENT BESONE DES AVANTAGES DO STATUT

action le cous-aintea 250 (1), durant les années de location de la propriété pour pouvoir la désigner comme sa résidence principale durant ces années. Durant la période vaée par l'option du sous-alinés 45 (2), «284», our le revenu locatif (net des dranges applibles 45 (2), «284», our le revenu locatif (net des dranges applibles 45 (2), «284», dars certains cas viennées au paragraphe précédent quant aux années d'imposition viennées 45 (2), «284», dars certains cas deménagé parce que son employeur voulait loraquie l'employe à déménagé parce que son employeur voulait loraquie l'employeur voulait conque la confinité et des deménagés avec que son employeur voulait rivaisille à un autre endoir. avec la déchation de l'amore au cours de laquelle est interveniu le changement d'usage. Rivenu Canada accepte, espendant, une indication tatelle d'usage. Rivenu Canada accepte, espendant, une d'ambier du dont dans catains est.

Duann un maximum de quatre ans (sauf lorsque l'article 54-1) que désignre la résidence comme es résidence principale, mais môme lorsque l'article pas ondraitement la proprinté duann ces amoier et entend y tremple entrancis, a comple, à cetui qui qui qui qui te sambiére. Cette régle s'applique, par exemple, à cetui qui qui qui qui est ambier ce et entend y trempre il last proprinté duann ces amoier et entend y trempre il pas exemple, à cetui qui qui qui qui est ambier et entend y trempre il last particles de complement per et qui, entre compagnet un revenu locatif. En pareil est, le contribuable doit être impose comme résident du Canada, etc ouver linea 250 (1) durant les amoies de location de la propriété pour pouvoir la désignet on mne sa résidente du l'anada, propriété pour pouvoir la désignet onnes a résidente principale

«281», avoit cédé la proprièté à sa juste valeur marchande, Onti-nairement, cela ne suscite pas de problème parce que le gaim qui en résidence principale du contribuable, En vertru du sous-alinés 4.8 (1) «281», le contribuable est aus répuir à nouveau la proprièté — le terrain et l'immouble — à sa juste valeur marchande proprièté — le terrain et l'immouble — à sa juste valeur marchande répuir de rèacquistion de la résidence. C perpendant, le contribuable pour, en vertu du sous-alinés 45 (2) «284», être répuir ne pas avoir repuir de rèacquistion de la résidence. C perpendant, les contribuable cas, il ny a aucure cesson et réacquistion réputées lors des drange-ments d'usage, c'est-à-dire, lors du départ et du treeun, dans ce monts d'usage, c'est-à-dire, lors du départ et du revent, dans ce cas, il ny a aucure cesson et réacquistion réputées lors des clange-ces, il ny a aucure cesson et réacquistion réputées lors des changes. AS (3) «284», toute sugmentation de valeur durant la période de location sera impose à acus de l'alternation présumère à la juste location sera impose à acus de l'alternation présumère à la juste location au tirre du soue-alinés 45 (2) «284» doit étre indiquié aver le la déclaration de l'année au cours de laquéle cet intervenu le aver de la déclaration de l'année au cours de laquéle cet intervenu le l'année de l'année au cours de l'année su cours de laquéle cet intervenu le l'année de l'année au cours de l'année su cours de laquéle cet intervenu le

mediate de district de de la constitución de la l'égrad du mobilier et de l'équiennent. Actua nometasement ne test déduit pour le bureau afin d'évriter une récuperation de amortisement et un gain en capital afin d'évriter une récuperation de la propriété ou lors de sa conversion pour le propriété de la propriété de la propriété de la conversion pour le propriété de la propriété de la propriété de la conversion de la conver

\$ 084	
08	50% de (850 \$ - 50 \$)
\$ 001	70% 9° 7 000 2°
• 00.	Amortissement pour 1995
	200.
A 000 7	31 décembre 1995
\$ 008 7	Fraction non amortie du coût en capital
05	vicille machine à écrire
	Moins produit de l'aliénation de la
\$ 058 7	
820	Adrat - madrine à écrire électrique
\$ 000 7	ler janvier 1995
	Fraction non amortie du coût en capital
	Catégorie 8 - 20%
	Etat de l'amortissement fiscal - mobilier et équipement
	de grandeur moyenne dans une maison de huit pièces.
	Scion l'hypothèse que le bureau occupe une pièce
A CCT 1	Un huitième
\$ 5EF I	% ambiting all
\$ 084 11	TOTA
425	9garisb d
SZI	Eau
052	Telephone
008	Chauffage
007	Assurance
009 Z	Intérêts sur hypochèque
\$ 000 7	Laxes foncières
\$ 000 €	Etat des frais de bureau
	the der feat de buseau
0.014.4	Revenu professionnel net
\$ \$26 6	Bewenn professionnel net
\$ \$70 £	LOTAL

Revenus honoraires professionnels gagnés Eint des resultats pour l'année terminée le 31 décembre 2001

Tsilidom - momszeiszom A

Cotisations professionnelles Automobile (voir ci-haut)

Bureau (voir Etar des frais de bureau)

Livres et periodiques

Paperene et fournitures

— fourni par les Bureaux de district de l'impôt. L'année d'impo-aition peut se terminet le 31 décembre ou à route autre date au choix du contribuable. (Voit «Année financière»). sultats de son entreprise à sa déclaration de revenus. Il peut utiliser à cette fin le foemulaire T2032 — État des revenus et des dépenses

007 I

007

057 \$ 5E+ I

REVENU TIRÉ D'UNE ENTREPRISE
OU D'HONORAIRES PROFESSIONNELS
Le contribuable dont joindre, le cas échéant, un état des ré-

Les contribulbles inscrite à la IPS <u>14.40 peuvent obtenti un</u> crédit de taxe sur les intrants concernant les dépenses d'entreprise. Vannt le let 2001 1995, automobiles. Lessence et le coût des automobiles.

	Orac II said II i I
\$ 000 I	Déduction de frais d'automobile - 3 000 km x 40 cents/km
3 000 km	Usilization totale des voitutes à des fins d'affaires au couts de l'année

Coût au kilomètre - 40 cents (8 880 \$/22 200 km) 77 700 Km TOTAL des kilométres - deux voitures nouvelle voiture (lecture de Odométre le 31 décembre 1995) Kilomètres - vieille voiture 11 000 (23 000) 94 000 km Secture de l'odomètre à la vente lecture de l'odomètre le let janviet 1995

\$ 009 £ Amortissement (excluant toute perte finale possible) \$ 780 \$ 1 200 Peemis 09 Réparations

998 Stationnement Lavages \$ 000 7 saence Trais d'utilisation

Le relevé des frais d'automobile de 1995 poutrait se répartir

Afin que les actionnaires de ces sociétés n'obriennent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et

Section 2017 March 201

SEKAICES DE BEESTATION DE SOCIÉTÉS DE PRESTATION DE

ures actions are the remarked or an experimental bound and continued or an experimental or an experimental or a continued or alternative for les frais juridiction en vertra de laquelle appoint annuel dépose auprès de la frais juridiction en vertra de laquelle pla société est contantinée.

peur entraînec, dans frensemble, un factoau becol infétrour à celui, applicable à une entreprise non constituée en soessie. Das estimples le trata d'imposition des sociétés peur varier de 12 % à 23 % en certair des tratair des travenus de ce genre au moyen de dividendes, il se peur retrait des revenus de ce genre au moyen de dividendes, il se peur retrait des revenus de ce genre au moyen de dividendes, il se peur retrait des revenus de ce genre au moyen de dividendes, il se peur retrait des revenus de ce genre au moyen de dividendes, il se peur source que le fractau dans l'ensemble soit mointene cet impôt de telle soit y autre avantages en plus de les possibilités de report et mipôt de telle confrement d'un de la possibilité de répartit le revenu parmi les membres de la millie de l'admissibilité de répartit le revenu parmi les membres de la millie de l'ambiét de le sections à l'exemption de de la millie de l'ambiét de le cours pur captural qui sets accessible lors de l'alienation des actions d'une petite entreprise. (Voir «Deductions pour goins en carpental propriée arcions d'une petite entreprise.) D'IMPORIANTS ANAITAGES FISCAUX PEUVENT RESULTER DE LA constitution d'une entreprise, en sociétés Le taux geu élevé d'impo-sition des petites entreprises en sociéties d'impôt pour dividendes dans certaines provinces, ainsi que le crédit d'impôt pour dividendes bans certaines provinces, ainsi que le crédit d'impôt pour dividendes peur entraînes que la comballe, un tastèsa notation à celui peur entraînes, dans les compositions en constituées. Par complete provinces de la composition de la

CONSTITUTION EN SOCIETE

supplémentaires sur ces points. sont user assuments attending on the statement 11-21 (100° 00° 100).

BAL) qui fair la distriction entre les particulers maployés et les travailleurs autonomes. Les musiciens qui utilisent leurs propres insteuments de musique dans le cadre de leur emploi pouvent déduite les frais d'entreréren, de location, des abazges ne doivent pas entre la princis (estricté 8 (1/p)). Cependant, ess abazges ne doivents par entre l'amortises au revenu de certe provenance. L'ACPDU se fera un ment fierd (article 8 (1/p)). Cependant, ess abazges ne doivents par gires aux ces quite edaire obtenut des renseignements entre qui ces points. Proof 11 (4) (4) et 24.6. (7.1.28.4.) (4.1.4.4.) (4.1.4.20.6.) childrane et pertes furent repretes enderment en 1992 (6016 £386.\$).

Ces pertes furent rejetées en allégant qu'il n'était pas engagé dans une entrepràse pouvant étaiter un brâchfice.

Les attractes, les écravains et les musièteites devaient également consulter le Bulletin II-311 (IMP 80-5) qui traite des dépenses admissibles des musièteites et des professionnels du spectacle qui admissibles des musièteites et des professionnels du spectacle qui sont des tayailleurs autonomes et le Bulletin II-312 (IMP 80-80).

381,) qui fait la distinction entre les particulers amployés et les alletin la distinction entre les particulers amployés et les

Le Bullerin IT-SOAR du 6 mars 1989 raite du calcul du strevenu des arrêtes et des éverient, l'expoir raisonnable de profit et les stockes sont les soutes de vevenu, l'expoir raisonnable de profit le ministère décart carteries et des revenu, l'expoir raisonnable de profit le ministère décart carteries arrètes arrètes de contra de carteries activités activités activités activités des critières activités de activités activités arrives les publicain ne rapportente. Le fullcitui intéresserts ceux dont les activités arraites de carteries de la carteries arrives au montre les vérifables arristes qui cempes arraite activités annu en même d'unegurer un broffice à même l'une activités par en même d'annegurer un broffice à même l'arreit sedivités la baul passer en même s'adonnent à une passe-temps. Dans la cause Daniel Janvél (1994) on se centre principe qu'un critiste d'affaires - en opposition à s'adonnent à une passe-remps. Dans la cause Daniel Janvél (1994) on a la reconnu le principe qu'un critiste d'affaires - en opposition à s'adonnent à une passe-remps. Par critiste d'affaires - en opposition à la parte d'arreit de raisonne cu d'arreit d'arreit d'arreit enternable de raison de pertres, de l'arreit d'arreit en raisonnable de raison de pertres, de l'arreit d'arreit flavorta ses premières ventres eulement en 1982 (soit 6386 \$). I effectua ses premières ventres eulement en 1992 (soit 6386 \$).

Le Bulletin IT-504R du 6 mars 1989 traite du calcul du ET MUSICIENS
ET MUSICIENS

elles oxigent une bonne information professionnelle, en particulier mais compounelle, en particulier mais comportant des régles différents. (Volu les lignes directrices à l'Équid des déclarations modifiées à l'Éguid des notes modifiées à l'Éguid des notes conformations modifiées à l'Éguid des notes modifiées de l'Équité fascale — note professionnelle des modes anticioures des l'Équité fascale — notes de l'étate de l'éta

Everent Grands exige maintenant que toute demande de crédit d'umpôt à l'unvestissement doit être déposée dans les 18 mois de la fin de l'oxerciere financier de toutes sociétés.

Ce système peemet des crédites d'impôt, ou dans certaines cit-constances, des remboursements au compeant à des sociétés engagées sieurs penites avec une application commerciale, y compris plu-sieurs penites entreprises constituées an sociétée par des éconferies fuer se prites entreprises constituées an sociétée par des éconfriques. Les taux varient sedon les régions du Canada en fonction de lou développement économique. Les salaires de recherche, y compris les admissibles. Depuis décembre 1992, les regles ont été damgées de admissibles. Depuis décembre 1992, les regles ont été damgées de nouveau afin de simplifier l'établissement des coûts admissibles en des salaires directs consercés à la recherche peuvent être réclamée, des salaires directs consacrées à la recherche peuvent être réclamée. Activement Canada singe maintenant que toute demande de cédifie

Concept to Street Street Comports des règles permetrant au contri-buable de rédamer un crédir d'impôt lié à des dépenses de redirerdse scientifique. Les dépenses admissables compyenment les advass d'équipement et les coûts d'exploitation, aussi longiemps que le travail est exécute par une société praée, à contrôle ennadien ou pour celle-ci dans le but de faire progresset la recharche scientifique et le développement expérimental, selon la définition de Revenu

CRÉDITS DIMPÔT À L'INVESTISSEMENT

HERMES of legislation de fermes, se sont avérées d'importants àbra fascaux depuis plusieurs années. Les lavres blanc d'importants àbra fascaux depuis plusieurs années. Les Lavre blanc proposate des modifications au calital de puis agracele et quant a l'utilisation de la competibilié de cuisse pour espacée et quant a l'utilisation de la competibilié de cuisse les groupements agricéles avait de metire en ceuvre ces des groupements agricéles avait de metire en ceuvre ces adont le competibilié de cuisse se groupement a gricéle es que consultant au sorde set cetigé vitant à tenduir else perfets dans parties agricéles avait de metire en ceuvre ces actuair les destinaires de restraction de les stockes années agricéles archiefles agricéles archiefles agriculeurs es gricéles archiefles et series de series de régis vitant à tenduir else perfets entrepras agricéles archiefles de régis vitant à tenduir else perfets entrepras agricéles archiefles de régis est autre au contre de series de régis de la régis de series de la régis de régis de la régis de régis en même cemps régis de la régis de la

regimes or terration ou an extract spets of 20-55. Les confinedualists qui on utilisis on 1994 l'exemption à vite de gainns en capital peuvent avoir ett silvence, eaux faut de la parrie non imposable des gains en capital avoir ett rapiutes eaux faut de color de l'impost institution de l'IMMS, Capandanor L'impost supplémentaine payé en vertru des regles (LIMM), Capandanor L'impost applémentaine payé en vertru des regles (LIMM), Capandanor L'impost applémentaine payé en vertru des regles aguivantes à l'encontre des imposts à payet durant ces annoces. En raison des modifications apportées aux projets d'origine et d'une exemption de treum de 4000 9, all semble que ce nouvel impôt ne s'appliqueair qu'aux gains en capital, aux reuvaus voetse dand a Banes fiesaux et locsque des sommes importantes ont été virées à des banes fiesaux et locsque des sommes importantes ont été virées à des régimnes de retaite ou au MEER qu'est 1953. Les automaballes régimnes de retaite on au mEER qu'est près 1953. Les automaballes on qu'illées on qu'illées qu'est de la contraine de la c

L'impôt minimum de remplacement a été introduit en 1986. IMPOT MINIMUM DE REMPLACEMENT

DIQUIT DE SUCCESSION AND ENTRE-UNIS , DOTATIONE DE SUCCESSION AND ENTRE-UNIS , des droits de succession sur une propriété possédée aux États-Unis y compris celle possédée par des non-résidentes. La tes 4 spipique torsque la y-state de la propriété par L'enset-Unis dépasse 60 000 8 « et les taux s'elévent rapidement. Vu que le Canada n'a pass de taxe semblable il n'y a pas de taxe semblable il partier, La copropriété d'un bran de ce gente sassure à daque propriété al ma bran de ce gente sassure à daque propriéte il ma partier. La copropriété d'un bran de ce gente sassure à daque propriéte d'un bran de ce gente sassure à daque propriéte d'un bran de ce gente sassure à daque propriéte d'un bran de ce gente sassure à daque pro-

DISOITS DE SUCCESSION AUX ÉTATS-UNIS

DIVERS ÉLÉMENTS

de croire que l'entreprise sera dissoure alors qu'elle a été inacrive pendant 24 mois. part unit petities entreprise canadictante constitutes en tociéric soit lors part un region un se affaites canadictante constitutée en coéréic soit lors d'une vertice dans le cours normal des affaites ou lorsque la société d'une vertice dans le cours normal nei découler, mainte le soit soit de la fraction de la petre qui est écharible pour l'année l'ambiénée par le petre qui est écharible pour le part était de la fraction de le certice de suit de la fraction de la petre qui est écharible pour le part était de la fraction de le certice de suit de la fraction de le certice de l'incolvation de le certice de consciuration de l'incolvation de l'année à l'incolvation de la certifie de l'incolvation de l'année à l'année à l'incolvation de la certifie que l'année à l'année à l'année que l'alle à de l'année à l'année à des soit de la criter que l'année à l' Lorsqu'il y a aliénation d'une action ou d'un prêt à recevoir

DENTREPRISE PUND PLACEMENT

avait eant d'annoés coulitées dans le connaisser qu'il s'avéreur un conseiller digne de foi, et la société adretur et variain à son propre compre. Pour la Société de Projets ETPA Inc. (1993), la décision compre. Pour la Société de la cociété de commandable n'esting pas une société de le transigesit des affaires n'esserçait aucun controle sur l'actionnaise principal. La société de commandable tensiques net de la confété de le transigesit de la fairnes ailleures par la location d'ant acquirée par l'autre société, et les coules en heurs société, et les confété de la confét de été at subsegenants en éte monem.

En 1993, la Cour de l'impôr lors de la cause David T.

McDonald Ca. s'est pendré sur la société du contribuable établie pat
un homme apante plusieurs années d'expérience en importation de
draussures en rant que représentant d'un fabricant étranget au
une cordété de presanton de services presonnels, us que McDonald
une société de presanton de services presonnels, us que McDonald
avait caint d'années écoulées dans le commerce qu'il s'avétiru un
conseille durine de foit, et la société adareur et verdait à son propre
conseillez denne de foit, et la société adareur et verdait à son propre

de tels attangements en ce moment sociétés de ce genre paient maintenant l'impôt au taux naximum d'imposition des sociétés qui se rapprodre du taux maximum des particuliters. Cest pounquoi, il y a peu d'avantages, le cas éditéant, à de têl autres avantages reliés à un emploi payés aux actionnaires de ces sociétés. Aucune autre dépense n'est déductible. De plus, des

l'exercice antérieur	\$ 000 \$6	\$ <u>216 29</u>	\$ £80 92 216 ZE
Ajoutet: exercice acruel ajout (a x 7/12) Deduire: ajout de	35 000	716 75	000 7₺
Revenu: (a)	\$ 000 09 \$66I	\$ 000 \$9 966I	\$ 000 7Z Z66I

Alternative 2.—Cett suppose qu'il n'y a aucun changement de l'observable d'observable d'obs

(a) 5 000 \$ x 7. Le calcul réel doit se fonder sur les jours et non les

\$ 000 \$2	\$ 057 15	
<u> 29 750</u>	33 250	Dedune: provision
33 250	35 000	2npplement (a)
\$ 000 77		Jan dec. 1996
	\$ 000 09	Mcvenu : Juin 1994 - mai 1995
9661	2661	Велери .
	29 750 33 250 72 000 \$	\$2 000 09

excentive 7992 pars 6 000 3 uttereurement chaque more, et une tra

decretece au 31 mai.

Alternative 1— Changement de la fin de l'exercice afin qu'il se

cerame le 3 décembre 16 1995, il est récessaire de prepart deux

terames le 3 décembre 16 1995, il est récessaire de prepart deux

1995, et l'autre pour le supplément allant du let linin au 31 décembre

deux rezenus monte une promision gelte à 95 % du terent aupplé
cerame proverant de nouveau ajonet à 1996 pour séchir de 83% du

recentin proverant de ce supplément jusqu'à ce que le solde de 15%

goit rajouré à nouveau en 0004.

(4005) share. Hypothese, de 2,000 & ob assistinget. Hydraxel arms of a consultation of a consultation

To a declare anteriorment.

Dane anteriorment and the pulsque fe revenu declare ca. 1995, sera declare anteriorment and construction and the pulsque fe revenu couvraint une période dépassant 12 mois ca. supplément fera l'objec et du séalement sur 10 ans. La déclaration, 10 % do que année pout les huit prochaines années et 15 % la dermière année (2004).

(1) Soit modifiers son exercise finander afin qu'il se tempine le 31 décembres décembres de danque année conficcaso.

(2) Soit conserves un exercise l'annotes autre que le 31 décembre.

(2) Soit conserves un exercise l'annotes autre que le 31 décembre de soit de soit au conserves au conficcion de soit de soit de soit de soit de soit au personar le résultat de chaque année. Cente projection se fera en personar le résultat de chaque année. Cente projection se fera en personar le résultat de chaque année. Cente projection se fera en personar le résultat au nombre de jours untre la fin de l'exercise actual de projection de chaque année. De la décembre de chaque année. Dans les années utilératures à 1995, le versuu sera rajussée en loncrion du supplément

d'entreprise: (1) Soit modifier son exercice financier afin qu'il se termine le 31

divibe 1992 seeta dorenavant impose par voie d'étalement sur une princie de 10 ans (voir note préalable no LCI on adéalay (voir not poir n

ANNÈE FINANCIÈRE.

Le contribuable qui possède une entreprase peut choisir une année intraprase peut choisir une année intraprase, ce qui lui permet de différer le paiement des impôts sur cereme de différer le paiement des impôts sur possède ce qui lui permet de différer le paiement des impôts sur possèdes ce constituée en sociéte se termine le 31 janvier 1995, le tevenu non constituée en sociéte se termine le 31 janvier 1995, le tevenu des doutse mois renninels es 1 janvier 1995, le tevenu para le declariet logs de le 1935, le tevenu le se dout de contribuable remetre sa déclaracion de 1995 per que le 2005, le tevenu capar de l'exercice financier loraque celair et trapa de la fin de l'exercice financier loraque celair et trapa de la fin de l'exercice financier loraque celair et trapa de la fin de l'exercice financier de l'exercice financier de l'autre de l

ANNÈE FINANCIÈRE

déduire plus de charges. Le professeur, pat exemple, qui entretient un bureau chez lui afin de gagnet un revenu d'entrepnace peut deduire de ce revenu les charges ed ub uneau. (Noir «frais de de bureau»).

Jourefois, étant channe qui aucun impôt n'auns àcte retenu à la sources sur ces revenus, il devra payet l'impôt au moment de la production de sa décharation de le revenus. Le contribuable est remu de l'impôt à payet et l'impôt a test entre l'impôt à payet et l'impôt a test entre la décharation de sa décharation de se resemble et averant en l'action de l'action de la production de sa perfette et l'impôt pet en l'impôt peur l'année en cante le production de sa perfette et l'ampôt se les les pour l'années précédences. Jour l'année en en resemble d'impôt sur le resemble production de la decharation de la différence est au production de la destancion de l'action de l'action de l'action de la destancion de l'action de l'action de l'action de l'action de l'action de l'action de la destancion de l'action de l'action

L'amoritssement fiscal du mobilier et de l'équipement peut être déduire loisque le contribuable croit qu'une déprécation égale à la somme édéuire es produit au tours de la période se leur uniflasiron pour gagner un revenu d'enfreprace. Les taux pour le mobilier et le la suraire de la capacitate sont de capacitat et manuel de la capacitat de la justice de capacitat et de la capacitat de la justice de la capacitat de la capacit

Is partie qui sert à l'entreprise peut state l'objet d'un gain or capital possible en tant que tésidence principale, peu importe qu'il y ait éductrion ou non de l'amortussement fiseal (TI-120/8.3, «calitie 3.8%). (Veuillez consulter «Exemption des gains en esticial»).

(2) le contribuable qui réclame l'amortissement fiscal peut réaliser un pas diminué; un gassain en espital imposable sur la partie utilisée comme bureau un gain en espital imposable sur la partie utilisée comme bureau la vendra sa résidence ou la convertiria à son usage personnel réglée de la résidence principale este amintenue lorsque le réglée de la résidence principale este amintenue lorsque le contribuable ne déduit pas d'amortissement fiscal. (Voir IT-120R3, couptie marié est admissible à l'exemption de la résidence pour chaque quant aux gains accumulés aprés 1981.

Lorsque des modifications importantes enne été apportées à la structure de l'immeuble de sorte que son utilisation à des fina commetteiales resét un estadére plus considérable et se formanent, par le contra que son utilisation à des fina commetteiales resét un estadére plus considérable et permanent, partie qui sert à l'entreprise peut faire l'objet d'un gain en

oes Interactions, assurances, or demotisces, despotations, decontains, assurances, deathfage, édanteinge, édan, netropage est intérête hypothéseines. L'amort its services de la mateon est aussi dédutifble, mais il est recommande, lorsqu'aucum modification impostente de la structure de la masson pour y établit le bureau, de res apportée à la structure de la masson pour y établit le bureau, de ne pas la édeuire pour les nistons auranties, not pas la fordure pour les nistons auranties, de la vente de la maison ou lors d'un change tourseu, et de la vente de la partie de la partie de la partie de la partie de la demotis de la forte de la forte de la demotis de la demotis de la forte de la forte de la forte de la demotis de la demotis de la forte de la forte de la demotis de la forte d'entretien du bureau peuvent comprendre une partie raisonnable des frais suivants; taxes foncières, réparations, décotation, assurances,

economic regions and a seconomic services are the services are the contributable from the contributable some services and contributable pour la période tirée de l'antenpres en indicatair nisqué de louiseu set la période tirée de l'antenpres en tindicatair nisqué de pour et en confirme pour rencontest des dirairs ou des patients en confirme pour rencontest des dirairs ou des patients.

Lorsque le contributable peut répondre à ces critéres, les frais d'entre diraire par l'aire propriée de la bureau peuvent companie de ces critéres, les frais d'entre diraire par l'aire present répondre à des contributable peut répondre à ces critéres, les frais d'entre de la bureau peuve n'entre present répondre des parties raisonnable d'entre de la principa de l'aire propriée de la principa de l'aire de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible equivaudrait au huitième de tous les frais affèrents à la Lonsque le professeur à besoin d'un buteau pour gagerer ses revenue d'entreparse et unilse le bureau ecté cutte man l'apportion pour l'enablit dans sa résidence et déduite à cet égard une proportion ransonnable dess fraits de sa résidence. Dans le cas d'une résidence de buitt oiléece où le brasse normasseur une absistence de buitt oiléece où le brasse normasseur une absistence de

FRAIS D'UN BUREAU À DOMICILE

opération assez complexe, nous donnons des détails à ce sujet: Le calcul des frais de bureau et d'automobile étant parfois une

Le particulier qui exerce une activité commerciale peut déduire le salaire payé au conjoine, à condition que la dépense soit raison-nable compre tenu des citeonstances et effectuée pour gagner un

Banai, il set resereint à 50 % du coût réel. La récupération de la 70%. On doit sur ces frais et ausst à l'Îneure actuelle uniquement 50 %. On doit ètre en mesure de justifier sur demande ces drarges en produisant les pièces justificatives.

BEVENUD PENTREPRISE

En principals, le contributable peut déduire de son rèvenu d'entreprase les danges courantes défrayées pour gagner ce revenu, a condition que ces danges courantes défrayées pour gagner ce revenu, admisse a contraben de antique par seit à fait de l'angrés de la conquer de despense en capital. Les passes etc.) ou lorsque le 10-le de l'impost au le revenue, sant lorsque leur comprabilisation admaires obliges à les déduires antique leur comparbitisation admaires objustes sont deutroble, honoraires objuges à les déduires aux more pulse stad (par exemple, honoraires objuges à les déduires que élétes soient reportées (par exemple, honoraires objustes de l'arcsser et gagner que éléte soient reportées que tou de de l'arcs et de pénodiques, les déplacements, la fortune d'un bureau, le ciélephone, les trais d'affirentairesment, la l'entre d'un bureau, les défondiques, les déplacements, le achair d'un bureau, le ciélephone, les trais d'affirentairesment, la l'entreprise d'un bureau, le ciélephone, les chaines d'employes à temps que d'archive par les de réprésentant les dans de l'arcs et de l'arcs et d'arcs et de l'arcs et de s'adaires de compositée de l'arcs de l'arcs et d'arcs et d'arcs et de frais doit d'arcs l'arcs et d'arcs d'arcs et de frais doit et de l'arcs et d'arcs et de frais doit d'arcs et d'arcs et les de frais de frais d'arcs et d'arcs et de frais doit d'arcs et d'arcs et de frais de frais d'arcs et d'arcs et de frais doit d'arcs et d'arcs et de frais d'arcs et d'arcs et de frais doit de d'arcs et d'arc

CHARGES DÉDUCTIBLES D'UN

pour des biens non reçus ou services non encore rendus (alinéas 20 (1) (i), (m) et (n) «140, 150, 152»), PROPEZSIONMEL

Le contribulbel dont dictaier rous ses revenus professionnels
somme pour services rendre de recevoir, qu'ils sient êté reçus ou non. Une
somme pour services rendre ses répuicés à recevoir, à la prenière de
acres suivantes. la date de la présentiée s'il n'y seat, pas eu de restait
dates les la fenture aunait été présentée s'il n'y seat, pas eu de restait
indu. Dans certaines ces, le contribuable peut déduire une provision
pour cérances ou can on manaisse au canaces ou une provision restaines autors dour canaces au consistence.

PROFESSIONNEL COMPTAINISATION DU REVENU

enant compre de sa situation personnelle. Les exemples qui précédent illustrent les principes généraux, mais chaque contribuable doit décidet du choix de la méthode en

\$ 583 67	\$ 114 11	\$ 057 15	
76 250			(%\$L) L661
	29 750		(%\$8) 9661
		33 250	(%\$6) \$661
			Déduire :
087 92	33 250	-	Ajouter : exercice antérieur
			Rajustement transitoire

Selon [Typothèse que le véhicule a été vendu ou échangé en 1995 pour une sonme de 6 000 5, la perte de 2 92.5 \$ peut être dédoutble en certaines enteonetances à titre de perte de 1995, le le coût d'onigine était inférieur au maximum. Lorsqu'en 1995, le particulter lait l'àcquisition d'un nouveau véhicule ayant eoûté. 25 000 5 avant la rave, la échotion pour amortiseament en 1995, es 224 000 5 avant la rave, la échotion pour amortiseament en 1995 est égale à 1/2 (régle du demi-taux pour les nouveaux biens) x 30 % x 24 000 5 avant la rave, la échotion pour amortiseament en de la 1PPS fetupérable en entier Lorsqu'e la 7VP est de 8 % et que la 1PPS fetupérable en entier Lorsqu'e la 7VP est de 8 % et que la 1PPS fetupérable en entier Lorsqu'e la 7VP est de 8 % et que la catégorie per inner apour les existences de l'amortiseament au coût de 27 600 \$ (cest-à-dire, ajouter la 7VP et la 7PP sinsi que calculées au 24 000 \$ (cest-à-dire, ajouter la 7VP et la 17PS ainsi que calculées au 24 000 \$ (cest-à-dire, ajouter la 7VP et la 17PS ainsi que calculées au 24 000 \$ (cest-à-dire, ajouter la 7VP et la 17PS ainsi que calculées au 24 000 \$ (cest-à-dire, ajouter la 7VP et la 17PS ainsi que calculées au 24 000 \$ (cest-à-dire, ajouter la 7VP et la 17PS ainsi que calculées au 24 000 \$ (cest-à-dire, ajouter la 7VP) et la 17PS ainsi que calculées au 24 000 \$ (cest-à-dire, ajouter la 7VP) et la 17PS ainsi que calculées

\$ 576 8	31 décembre 1994		
	Fraction non amortie du coût en capital		
(3.825)	30% de 12 750 \$		
	Amortissement pour 1994		
\$ 057 21	31 décembre 1993		
	Fraction non amortie du coût en capital		
(2.250)	30% de 15 000 \$ x 1/2		
	Amortissement pour 1993		
\$ 000 \$1	Voiture achetée en 1993 au prix de		

entre de récule putor que de payer compenne, acutinasion or une automobile pour affaires ne compourer pas le traité, soit entre le sitiaterne et le buteau soit entre le buteau et la tésidence, mais résidence et le buteau soit entre le buteau et la tésidence, mais résidence, mais résidence, mais les affaires (y compris les voyages intecurbairs). Lorsque te contribuable a son buteau et les focusar de con élétrit.

Les charges, du cient déduire les frais de déplacement entre son buteau et les focusar de son élétrit. Les has de deplacement comperment les hast, nes al adrat et à l'utilisation d'une vointre utilisée en parite pour les affaires et en parite à des fins personnelles. Une réclamation des livas enge al l'utilisation de personnelles. Une réclamation des tires attribuée in registre de tous les coûts et de la portion qui peut être attribuée à l'utilisation pour les fins de l'entreprise. On doit pouvoir produir les procèses justificatives lières aux raiss d'automotie de déuties et les nombre les nombre total de kilomètres parcouras pendant l'année et le nombre les nombres cetted pluinée que de payet compant. L'utilisation d'une eatre de rettéd pluide que de payet compant.

Les frais de déplacement comprennent les frais, liés à l'achat

FRAIS D'AUTOMOBILE

FRAIS DE CONGRES.

Le contribuable peut déduire de son tevenu d'entreprise le colt illustie à concurrence de deux congrés par année tenus par un coût jusqu'à concurrence de deux congrés par année tenus par un contribue d'altrires ou professionnel lie aux affaires du contribuence à l'étendue territoriale, mais lottque l'organisme est un bandome.

Le la simple que le congrés doit se détoulet à un endront publisher de la charcitur d'un contribuable peut se qui ex détoulterait à peu piré a finite entreprise. In te peut pas a sidé à gagnet un revenu uiré d'une entreprise. In te peut pas déduire les frais de son conjoinn ou des ses enfants (à moins qui làs déduire que de des des la déduire du contribuence de la la contribue de la contribue de la la contribue de la la contribue de la contribue de la la con

FRAIS DE CONGRÈS

valeur marchande au moment de la conversion pour les funs de le fortesprase ou au parx coûtant Jorsqu'il y a cu acquiention directement à des fins d'utilisation pour l'ortreprise. Les logiciels d'acts fins d'utilisation pour l'ortreprise. Les logiciels d'actsploitation sont amoutis au taux de 100 % (catépone 13). Au Quebec, le matériel informatique acquis à l'état neuf et utilisé dans aunée, l'amortissement est déduir du solde de la catégoire et al'amortissement est déduir du solde de la catégoire et al'amortissement est déduir du solde de la catégoire et al'amortissement est déduir du solde de la catégoire et al'amortissement est déduir du sappée dans préparée à la tubirque chiste d'automobiles). Les biens acquis au cours de l'amrée ne sont admissibles qu'à la moitré du taux normal applicable à la catégoire particulière d'allocation du du taux normal applicable à la catégoire particulière d'allocation du contra de l'amrée ne sont apraise l'amrée ne sont apraise l'amrée de l'amrée ne sont admissibles qu'à la moitrée du taux normal applicable à la catégoire particulière d'allocation du contra de l'amrée ne sont apraise l'amrée de l'amrée ne sont apraise de l'amrée ne sont apprise de l'amrée ne sont admissibles qu'à la moitrée du taux normal applicable à la catégoire particulière d'allocation du produire de l'amrée ne sont apprise d'amrée ne sont admissible qu'à la moitrée de l'amrée ne sont admissible qu'à la moitrée de l'amrée ne sont admissible qu'à la moitrée de l'amrée ne sont admissible du la la catégoire de l'amrée ne sont admissible du la capital d'amrée ne sont admissible de l'amrée ne sont au capital d'amrée ne sont application d'amrée de l'amrée ne sont application d'amrée de l'amrée ne sont amrée de l'amrée ne sont application d'amrée de l'amrée ne sont amrée de l'amrée ne sont application d'amrée de l'amrée ne sont amrée de l'amrée ne sont application d'amrée de l'amrée ne sont amrée de l'amrée ne sont application d'amrée de l'amrée ne sont application d'amrée de l'amrée ne sont application d'amrée d

déduire certains autres crédits tels les crédits pour frais médicaux et sources gagne durant l'annee provient surrout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes. Il peut aussi Le contribuable doir produite une déclarition de revenus des particultes à l'Égand du revent compre dans la catégore (L) (II.) 5588, albiés 289. Les non-résidents ont doit is des crédits dimpét personnels uniquement lors que l'ensemble de leur revent de coutes

(2) le revenu de placement; er (3) le revenu locatif.

(I) les salaires sabbariques, le revenu d'affaires ou professionnel, les subventions de recherche, les bourses de perfectionnement, etc.;

résidents sont assujettis à l'impôt canadien sculement sur le revenu provenant de sources canadiennes. Les trois carégories principales de revenus de sources canadiennes de la plupart des professeurs

obatque sous la forme de subventions de perfectionnement pour équilibret ses frais de recherche Conges subbatiques (Non-résidents du Conada) — Les nondes subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait doue veillet à recevoit assez de revenu sabqu'il émigre temporaitement. Dans les deux cas, il est imposé au chanada sur son revenu mondala. Lorequ'il dort payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un ciedit d'impôt étranger à l'égand de l'énsemble ou d'une partie un ciedit d'impôt. Comme il est signalé sous le trire «oubvantons de reductive» ci-dessus, le professeur pour déduite les frais a dunissibles reductives de rechterde seulement. supravane.

Congis subbatiques (Résidents du Conada) — Lorsque le
professeur en congé sabbatique demoure un résident du Canada
aux fins fascales, il réest pas important qu'il demoure au Canada ou
qu'il étingre temporatiement. Dans les deux cas, il est imposé au
qu'il étingre temporatiement.

scrites ese prainegro nienvab aupureddes sgoto mu normule erdrasettes de façon à veited e page un un apope au un veited ab aria's de togd a bay's appearance au sanue payer vez en erdreten erdreten en erdreten e

Le professeur d'université qui projette d'effectuer des CONCE SABBATIQUE FRAIS DE RECHERCHE DURANT UN

an à l'étranger. Lorsque le séjour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets travaillés ussible est totalement exempté de l'impôt aprés un séjout d'un cocce software parties and personnes employees dans des inwaux de construction, d'installation, d'agriculture, de génie, d'exploration de
services, Dous réserve de la publication des réglements indiquant ces
corres. Dous réserve de la publication des réglements indiquant ces
corres, Lous réserve de la publication nes réglements indiquant ces
correis, les professeures employés par une univers fié et
travaillant à l'étranger semblerar ne par benéficier de cette désposition.
Aux fins de l'impôt sur le revenu du Québoc, le contribuible
admissible est considerant exempté de l'impôt aprés un sépout d'un Les employée d'employeuts canadients qui travaillent outre-met pendant plus de six mois consécutifs peuvent être partiellement sonnéées de l'umpot (sardet LZ3.), hu fédétal, la témunération gagnée à l'étranget donne lieu à un crédit d'impôt égal à 80% de l'impôt sautement payable. Ce crédit s'applique sur une rénuné-ration annuelle nes dépassant pas 80 000 § ou une proportion de cette somme lorsque la période de l'emploi ses infeûeure à un an. cette somme lorsque la période de l'emploi ses infeûeure à un an.

EXEMPTION LIÉE À UN EMPLOI OUTRE-MER

(2) d'une résidence sassonnière au Canada; (3) de l'àffiliation à des associations professionnelles ou surres au Canada (aur la même base qu'un résident); et (4) des paiements d'allocations familiales

valour sont le maintien:
(1) de la protection de l'assurance-hospitalisation ou de l'assurance-maladre provunciale;

associations en tant que tésident, etc.).»
Autres liens de résidente — D'autres liens qui peuvent également

dence avec le Canada aprés son départ, sous forme de biens person-nels (p.ex., mobilier, vécements, automobile, comptes en banque, cartes de crédit, etc.) ou de liters sociaux (p.ex., affiliation à des Biens personnels et liens socioux — «Une personne qui quitte le Cenada et devient non-résidente ne conservera pas de liens de rési-

uni, see victorice results in outside the control must be control months or cours movel, sees to general effection on outside control must be controlled by the course of course

principants d'une personne sont son logement, son conjoint et les personnes à se dange, ses biens personnes et est leitra socioux à sauvre qu'un logement au Canada, habitable toute l'année, demeure à sauvre qu'un logement au Canada, habitable toute l'année, demeure s'é sauvre qu'un logement au Canada, habitable toute l'année, demeure grefs à fetre occupe par luit, et l'antreteanne qui a un lett de dépendance avec en le louant à une personne qui a un lett de dépendance avec lui, avec le doit et évisifiet le bail dans un délait très court de manier. Le louant à une personne qui au mête de dépendance avec le louant à une personne qui au pas de leur de dépendance avec lui, avec le doit de évisifiet le bail dans un délait très cours me rous mous, set agénéralement constdéré comme navoir pas entre par rous mous le result de le control de la montre de la montre de la montre de la mous le montre de la mous le montre de la m

tes funs. Theschild (Impôt), a public le Bulletin IT-221RJ. qui interior de la résidence. En versit de Bulletin IT-221RJ. le professeur du Canada durant moins de deux ans est réputé avoir compensant du Canada durant moins de deux ans est réputé avoir compensuré à l'étranger, sauf acrev de canadienne pendant son sépout à l'étranger, sauf départ du Canada, y revenir (c'est-à-dire, du fait d'un contrat départ du Canada, y revenir (c'est-à-dire, du fait d'un contrat démploi). Solon le bulletin IT-221RJ. à le fina de traise de le test principaux d'une propriet avoir le gent des préparts de la contrat propriet de la contrat de la

revenu mondial. Un non-résident est assujerti uniquement à l'impôt vous s'étes un résident du Canada ou non est donc importante pour les fins fiscales. Un résident canadien est assujetti à l'impôt canadien sur son

RESIDENCE

un pourcentage (fixe des yentes, (i. a. 1782 et les adatas de blents en captuis et en toujours (ixe des yents es annégard à la metalode choisier de déclaration). Egalement, les petites entrepprises conformes à coredites nomes par la publicé qu'à dans que crimestre. Les entreprases qui peuvent le 1 au pluié qu'à fabricante, les détaillants et les codétes de services publiques, de comprend dont les ventes aont inférieures 1 800 000 5, lans se services nompaibulier ou des territes offants de services publiques, de comprend des tes ventes offants de surfaces publication financière. Les pourcentages faxes parient de 1 % de conditation financière. Les pourcentages faxes parient de 1 % les tenties offants de la services publication financière. Les pourcentages faxes parient de 1 % les faits de la confict de services publication financière. Les pourcentages faxes parient de 1 % les faits de la confict de services publication financière.

poursement pour la PR5 and les liens es ervices ublisée dans l'enuceanent doire géglement dien que le commerçant, lorqui il est insertit, doire géglement appuret la PR5 aux est sentes, cels ne devrait pes comporter d'incoménieur lorque les ventes, est ont éfécuées à une autre entité d'incoménieur lorque les ventres sons éfécuées à une suitre entité linearité qui a le droit de recevoir un crédit pour la texe impuvient des linearités de le fancigatement provient des regulations de privents protécations à faire parvent à incevables régulates à l'incertail et douvre et en honoraires protécasonaide.

Je ambiér doit de cels déclaration permet à l'inscrit qui couvre et en honoraires protécasonaide.

Je ambiér doit en partie de déclaration permet à l'inscrit qui monuré douvre et en honoraire protécasonaide.

Je applie de conserve cale-ce monte une tentre et petres dont protect de déclaration permet à l'inscrit qui monurée autre (elle rolle e solont en peutre cale-ce monte une tentre et le la monte de déclaration permet à l'inscrit qui mpuret est de biers en en pourcentage lax des vorres. (Il TBS sur sant étables de hoisie de capital sera oujours remboursée sans égant à la méthode diosite de capital sera oujours remboursée sans égant à la méthode diosite de capital sera oujours remboursée sans égant à la méthode diosite de capital sera oujours remboursée sans égant à la méthode diosite de capital sera oujours remboursée sans égant à la méthode diosite de capital sera oujours remboursée sans égant à la méthode diosite de capital sera oujours emboursée sans égant à la méthode diosite de capital sera de déclarait de la des déclaraits de le capital sera oujours emboursée sur égant à la méthode diosite de des déclaraits de la methode de déclarait de la des déclaraits de la des déclaraits de la des déclaraits de la des déclaraits de la de déclarait de la methode de déclarait de la des déclaraits de la des déclaraits de la methode de déclarait de la des déclaraits de la des déclaraits de la methode de déclaraits de la des de d Estimation and the statement of the statement and the statement of the sta

Celle-ci remet au gouvernement uniquement la différence nette. bien qu'elle soit répartie en plusieurs étapes. Confedenant, toute organisation officant un bien ou service à joure la TPS sur les biens et services qu'elle vend et elle réclame un crédit de taxe pour intrants. La TPS est assumée par le consommateur en dernière instance

DE MOMBREUX WHOESENDER THANKHILLENG INTHRE DE HANKHILLENG AUTHRE DE HANKHILLENG AUTHRE DE HANKHILLENG BUTCHNES DE LOUIS OF SERVILLENG BUTCHNES DE LOUIS DE

DE NOMBREUX PROFESSEURS TRAVAILLEUT À TITRE DE TRAVAILEURS

REVENU TIRÉ D'UNE ENTREPRISE

d'une université canadienne. étrangéte, elles ne sont certainement pas imposables au Canada. D'aprés Revenu Canada, d'autre part, ces subventions constituent un revenu imposable lorsqu'elles sont accordées par l'entremise les subventions lui sont versées directement par une fondation coûts de déplacement et à maintenir le salaire du professeur. Lorsque le professeur obtient le statut de non-résident, la «provenance» des fonds servant à payer son salaire est déterminante. Lorsque de son nouveau pays de résidence. La question ne se pose que lorsque le pays étranger impose les professeure étrangers. Dans cereaine cas, un congé pra à l'étranger. Les fonds peuvent subvention d'une fondation siruée à l'étranger. Les fonds peuvent fire adrennines par une université canadienne et servent à définyer les forces adrennes par une université canadienne et servent à définyer les onirs de dévidencement et à manient le salaire du mofésseur L orse-nant et a marien et au manient de la mofésseur L orse-

bien quan Landal. Le restedent du Landa, a desi en credit el (Egand des impoles payes à l'étranger. Le crédit generalement est conadien autrement applicable su veenu dernager. Cette édeucion conadien autrement applicable su veenu dernager. Cette édeucion non-resident imposé selon l'aride (115 «1003-1094». Le contribuable qui songe à tronnert eemporiationeme à sa l'est petral imposé selon l'aride (115 «1003-1094». Le contribuable qui songe à tronnert com dons à un crédit d'impôt à l'égand de l'impôt su le revenu canadien en vertu de los fiscales à l'égand de l'impôt su le revenu canadien en vertu de los fiscales à l'égand de l'impôt su le revenu canadien en vertu de los fiscales à l'égand de l'impôt su le residence. La ouesdon ne se pose que

Avant de sauver aux conclusions quant aux avantages et desawartages du satuur de non-réadent, le contributable doit examiner le régime facal auquel il serait assujent à l'étranger aussi bien qu'au Canada. Le résident du Canada a droit à un crédit à l'égand des umpôts payés à l'étranger. Le crédit generalement est monde de l'hemomed. pays de résidence.

de son revenu lui vient de sources étrangéres. L'onsque le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sus ses revenus de source étrangère. Lorsqu'il obstient le seasust de non-résident, il n'est imposable au Canada que sur ses revenus de sources canadiennies. Son revenu mondial peut, cepen-dant, devent imposable en partie ou en totalité dans son nouveau aves de résidence. Il arrive qu'un professeur accepre une mission d'enseignement ou autre à l'étranget, dans des conditions où la plus grande partie

CONGÉS PRIS À L'ÉTRANGER

l'impôt canadien sur ces revenus. de sources étrangétes ne sont pas imposables au Canada et il n'est donc pas nécessaire de prendre des dispositions pour éviret de payer risponsition de contaris intervenant dans le cadre nommal d'une notestiment exploritée par l'employeur. Voir déserent d'esta du revenu de placement et locatif des non-pour le traitement flesal du revenu de placement et locatif des non-residents. Les subventions de perfectionsment et locatif des non-testidents. Les subventions de perfectionsment et les autres revenus

(2) le revenu est assujerti à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se nattache à la vente de biens, ou à la

est reçu par un contribuable devenu antérieurement non-résident du Canada lorsque; (1) le travail s'accomplit en dehors du Canada; et d'autres crédits de certaines autres extégories de revenus rels qu'ils ont été précisés auparavant, article [115]. Le sous-alinéa 115 (2) (e) (f), cependant, prévoit une exemption dans certains cas lorsque le revenu de provenance canadienne uité d'une charge ou d'un emploit revenu de provenance canadienne uité d'une charge ou d'un emploit provenance canadienne uité d'une charge ou d'un emploit provenance canadienne uité d'une charge ou dun emploite provenance que par par le constitution de la consti

universités le font sur demande. De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permer de

mans an online unit entirely exerce derindere. Lorsque la remundation est payer directement par cette derindere. Lorsque la remundation est verses par le service de la paye de l'université et que cellè-ci est déclarées sur le formulaite 154 sédélevé la a, il lui sera difficile de convainnere le foureau de district de l'impôt qu'il s'agit du mevenu centrainere le foureaux de district de l'impôt qu'il s'agit du mevenu de caute de district de lourisseur après réception d'une facture tevenu est payé à diret de lourinseur après réception d'une facture de sa part ou déclarée sur le formulaire 1AA «Rélevé L». Quelques de sa part ou déclarée sur le formulaire AAT «Relevé L». Quelques que sa part ou déclarée sur le formulaire AAT «Relevé L». Quelques

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution de l'extérieur, férair bien de se faire Il peuc circe unic sussei d'examiner les quartes critéries décrités décrités de des le professent des contrats avec les professeurs punt des services susmentionnés. Lorqu'unes universités passeur des contrats avec les professeurs pour les services sur présentation d'une facture ou déclare ce revenu un formulaire T4 de déclères à banche l'ampois et le formulaire T4 de la graffie que sur le formulaire T4 de déclères à partier de servin d'emploi En outre, l'inverseit en devrait ments comme un revenu d'emploi En outre, l'inverseit en devrait appet déclure de ces paiements, soit de l'ampois sur le revenu, soit des destainers de ces paiements, est de la l'assanter de la propriet de la contration au nois de les considérer en na mer que revenu d'emploi En faile mais au profésseur de les considérer en cam que revenu d'emprepase, sur sa déclaration de ce considérer en cam que revenu d'emprepase, sur sa déclaration de ce contrabable et et le payeur ne sen œuvre pas dannés en reservant de manique de la les donnés de la profésseur qui enseigne un coure spécial dans une université le contribusable et le payeur ne son œuvre pas detained entre le contrabable et et le payeur ne son œuvre pas debanges.

contrat d'entreprise. Il peut être utile aussi d'examiner les quatre critéres décrits

(4) Lorsque le professeur fournit des services à plus d'une université ou institution, on peur plus facilement présumer qu'il existe un d'entreprise.

échange de correspondance. (3) L'utilisation des services d'autres personnes par le professeur qui s'acquirte de ses obligations contractuelles est la preuve d'un contrat

(4 sprés le Bulletin d'interprétation II-31, alinés 4).
(2) En vent d'un contra et arreprisé, la leimide et el responsabilité du profésseur quant aux charges qu'il pout effectuer pour fournir les aux divigés qu'il pout effectuer pour fournir les services sont définies delirement dans un content officiel ou dans un

an Joneanol (nompne) liesera about a contract de travail (ompne) longue de la contract de travail de solution pour qui les services sont executes a le droit de la chain es commos a nature se l'orientation ou travail a fisit et la tapon de l'accomptil. Il y at contract de l'accomptil. Il y at contract respective de l'accomptil e contract present experience de l'accomptil e contract de l'accomptil et l'accompt

course d'entreprise pour l'enseignement des cours naccordant Dans certains cas, cependant, des cours n'accordant aucun crédit peuvent s'enseigner en deltors d'un contrat d'emploi. Voici

CONTRAT D'ENTREPRISE

cours du programme d'études ordinaire Contest demploy), soir un contrast demonstrate demonstrate demploy), soir un contrast demonstrate demploy, soir un contrast demonstrate des services d'enseignament spéciaux sont souvent assutés en vertu d'un contrast d'enseignament spéciaux sont souvent assutés en vertu d'un contrast d'enseignament spéciaux sont souvent assutés en vertu d'un contrast d'enseignament par les manuelles en settle que d'un contrast d'un contrast par les casses des la même des manuelles de cas des dans les manuelles de la même des manuelles de cas des dans les manuelles manuelles de la même des manuelles de cas des des manuelles de manuelles de la même des manuelles de la même de la mê

En plus d'exercer as dange professorale ordinaire, le professoral peur enseignet des cours spéciaux d'éré ou du soir ou enseignet dans une école d'érades supérieures. Ce sont les circonstances de chaque cas qui permetent d'établit qui l'existe soit un confrat de travail ces qui permetent d'établit qui l'existe soit un confrat d'attaines. érification ultérieure.

acheminée sur un formulaire present à cet effet. On n'exige pas la présentation des reçus mais il faut les conserver à des fins de membres à des organismes de services au public sont aussi conorèce de la TPS... Les régles et le sconéditions cont complexes et on dont les consulter asont d'agut. Toutefois, les institutions de brenfaisance ex ovient accorder un rabais de 80 % out la TPS acquiréce sur les adaits de nature non commerciale et une demande pout-être billers sont vendus au prix contant, les services à l'intention des enfants sous-privilégiés ou infirmes, les frais d'adhésion en tant que que commonatore.

Les ocuvres de bienfaisance emegistrées aux fins de l'impôt
aut le reverus sont en général exonérées de l'obligation d'imputer la
TPS bern que cela méglétée pas les activitées de nature commerciale.
POS bern que cela méglétée sur des activitées de nature commerciale.
Diens commerciaux lorsque les enthéties sont des brivoleis et les
prix sont inférieurs à 3 § ou lorsque les billies d'entrée ne dépassent
prix sont inférieurs à 3 § ou lorsque les dillies ou spectacles lorsque les
pillers sont vendaus au mis des lims ou spectacles lorsque les
billiers sont unidation au les misses à survices à l'imégue des

The physical des services médicaux offerts par les professionned le physica des services anothers. Ceux qui domnent ces services asomnés de la sante sont contents par leurs parients mais ils ne peuvent pas techamet le captourement de la TPS versée à l'égad des intantes. Les professionned des intantes, Les professionned des maintes constituée et sondient des conjoinnes possédent une entité constituée et sont moit containnés et service douvent comporter là société devaisent de teux acturisés et service douvent comporter là cont in moit un coût supplémentaire pour le professionnel en raint que continuable.

provinciale

ment, som reputed ei des secretives d'emseigements et elles somt ment, som reputed es des secretives d'emseigements et elles somt aussi par consequent exonérées de la TPS. Les cours d'appoint sont aussi esce cours d'appoint découler d'un programme sochier. Lors qu'il en est sutrement, on doit ajoutet la TPS. Tous les levres sont assujerits est autrement, en doit ajoutet la TPS. Tous les levres sont assujerits d'a la TPS, monobétant qu'ils aim été adretés pour l'enseignement ou les loisits. Au Qu'ébec les livres sont exemptés de la taxe de vente provinciale. Toures les leçons de musique, sans égard au niveau d'enseigne-

avec la TPS fédérale. Le Quebec imposes acroellement une case de save s'ajoure à la TPS fédérale de 7 %, soit un taux combiné de 13,96 %. Le Québec a décidé d'harmoniser sa taxe de vente provinciale

(a) Pour 1990, la limite était de 20 % du revenu gagné; aprés cette date la limite cet de 18% du revenu gagné; Depuis 1990, le revenu date la limite cet de 18% du revenu gagné; Depuis 1991, le revenu gagné cetdur le revenu de persistons d'invalidité versées en vertu du RRC, et du RRQ.

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	de pension agrèe	
Lunte REĖR	Limite d'un régune	ээппА

Lumanistic de le controlise depasse se minto e terribo rendente pas de cet excedente la loi impose une pérabite de 119 s'anque mois sur les contrations excédentaires. Plusieurs conscillers ne recommandente pas de verser obolisationne et ecte somme guédentible.

Quanti aux seuds maximums de contribution réviesés en permetre.

Quanti aux seuds maximums de contribution réviesés en permetre presente de la contribution réviesés en permetre.

Quanti aux seuds maximums de contribution réviesés en permetre.

Quanti aux seuds maximums de contribution réviesés en permetre.

Quanti aux seuds maximums de contribution réviesés en permetre. gration des cotisations aux régunes de pensions agréés et les REER. Au-delà contraînent que le contribuable dépases ses immres de REER. Au-delà 000 & est retenu en tant que contribution excédentaire à vie pour évriet que les calculs en vertu des nouvelles régles régresant l'intécomprise de 2000 à de 2000 in la constitución de 2000 à de commi-por de 2000 à de 2000 à comprese de 2000 à comprese de 2000 à de 2000 de 200 exemple, son revenu sees umposé à un earn marginal supérieur. Une concurrence de 8 000 8 en particular et de son handien sur la bénéral propriée qui s'accumotent et la brandique de ses limines et la brandique de la brandique de la brandique de la concurrence de 8 000 8 en particulair et la propriée qui s'accumotent sur la fact de la concurrence de déduction fiscale les moteries qui s'accumotent qu'il de la concurrence de destinations de la propriée de la concurrence de la con peut réclamet la déduction dans une année ultérieure lorsque, pa culter qui na pas les fonds nécessaires pour contribuer à un REER avant leur en vertu de l'anneus ayaceme. Par ailleurs, le comme cett avant leur en vertu de l'anneus ayaceme. Par ailleurs, le contrubable avant leur en vertu de l'anneus d'une année, leur l'annes, et il

Action less personnes qui participent à un regime à presistions Actiones et qui ont dont au maxumum des presistions pourtont souscrie juequ's 1 000 \$ d. ans un RERA. The protect sur sept ans les Egalement, les confiduables pureant reporter sur sept ans les droits productions de confiduables pureant production au sept ans les Actions de la confiduable pure au ACTION de la CONTRA PRO-PARTIE de la confidence de la confidence

on REER).

de régimes de person. Cette réforme permet sussa une plus grande de régimes de person. Cette réforme permet sussa une plus grande miègenton entre les bénéfices d'une person repuge en vertru d'un miègenton entre les bénéfices d'une person partier (EE) est d'accomplir ceet, le calent d'un horteur d'équavalence (EE) est d'équavalence (EE) est férente d'équavalence (EE) est forteur d'équavalence est benéfe, soit sur le roteit des cottestiones (à, lè forteur d'équavalence est benéfe, soit sur le roteit des cottestiones (à, lè forteur d'équavalence est benéfe, soit sur le roteit des cottestiones (à, lè forteur d'équavalence est benéfe, soit sur le roteit des cottestiones (à, lè forteur d'équavalence est person avec de l'employeur et de l'employe dans le cas d'un régime à pressaion définites. Le contrabuable reçoit avec et se de l'employeur et de l'employe dans le cas d'un régime à pressaion definites. Le contrabuable reçoit avec administrable à un REEB (c-à-d, combten le contrabuable peut verser à son REEB). Essentiellement, les règles en place depuis 1990 ont pour but d'augmentet les limites de l'aide fiscale indépendamment des sortes

KEŁOKWE DES PENSIONS

le nettoyage et les réparations muneures. dédune les fras à condition que le buteau lui serve ceduavement aux fins de gegnet du trend d'empoli. L'employé peut dédunte uns partie susonnable des frais de loyer ou lorquit est propriétaire, une partie ensonnable des frais d'entieuren tels le chauffage. l'électricité, dédure à certaines condritons les frais d'un bureau à donneile. Lorsque l'employeur ne fourme pas de bureau et qu'il l'arteste en signant le formulaire I/2200 (TP64.2, au Ontébee), l'employé peut (12) Bureau à donneile (T2200 «TP64.3») — Un employé peut Sacquisition du FERR.

supérieure à celle presente actuellement dans une année. Il est galement possible d'effretuet des retraits n'importe quand après outre, il est maintenant permis de retirer d'un FERR une

se s'affairent à mettre en place des Fonds de revenu à vie. Les particuliers ont le droit d'avoir plus d'un FERR. En la set particuliers ont le droit d'avoir plus d'un FERR, une sonn inscrit auprès de Revenu Canada et Revenu Québec. A l'heure actuelle, l'Alberta, la Saskatchewan, le Mantroba et la Mouvellesupervised of the principle of the product of the p à vie sont conçus en tant que solution de rechange aux rentes viagères, ce qui permet à un détenteur de fonds de revenu à vie de The place des entries of the ERRA, il y a des changements on refont étant d'auteune furnice.

En place des entres ou des FERRA, il y a des changements on course qui permettion évenuellement à un contribuable de retratder l'achtat d'une tente jusqu'à 80 aux, tout en l'ul dominnt le loist de retrater une feature du capacité à chaque autres. Ces donnée de revenus retrets une feature du capacité à chaque autre c. Les alors de les courses au course de la control de capacité de la control de capacité de la control de capacité de la control de la co

acutels (moundres) de versements jusqu'à 77 ans. Utérneuvement.

tous les FERA, nonobestant l'année de leur établissement, seront
assuperties aux mêmes réglées quant au pourcentage des versemente.
Les règlées prédablèes à 1995 cugeament que 100 % de tous les
élèments d'acut soient versée à l'âge de 90 ans. Les nouvelles règlées
ne font éfant d'auxeune l'unive.

56 (1) (n) «812kg» (142.824, almés 1), Par contre, les sommes containes autre en contrate une (142.824, almés 1). Par contre, les sommes construent un revenu dans la mesure où elles dépassent les changes de recherche édacteribles (almés 86 (1) (o) «812h») et la édeuction de redrerche édacteribles (almés 86 (1) (o) «812h») et la édeuction de cubretainer et éque les repas ou le logament ne sont pas deductions. Je morphisme, y comparé les preparent es cont pas les controlles (almés 86 (1) (o) «812h») et la édeuction et controlles pas dans ce ca-ci. Les frais personnels ou est brancher les perdacters que le chercheur poursursait est permetre au bénéficiaire de poursurve ses érudes subvention est de permetre au bénéficiaire de poursurve ses érudes ou se formation en es devenuelle et le pénéficiaire de poursurve ses érudes subvention est de permetre au bénéficiaire de fourire par le logament de la formation de recherche. Le naque, l'autre par l'objet premite est de permetre au bénéficiaire de fourire par l'objet premite est de primetre au bénéficiaire de fourire par l'objet premite est de primetre. L'autre par l'objet premite et de primetre au bénéficiaire de fourire est controlles du projet ongrand. La subvention est réputée être une controlles de décherches. L'ordine l'orquir d'un pojet organit, la subvention est réputée étre une controlles de décherches lorgier l'ordine de l'autre par l'ordine et subvention de recherche. Le bolletin LI-2918, autre pour rest la récherche l'orquir (l'objet in premite l'est capitules de palaberation de recherche. Le disputé aupravain.). Lorquir est tille décherche de l'autre par l'une pour de controlles mondres de recherches l'orduire de la décherche de la serie réstraire de le mondre de la serie réstraire de le la leur decherche de le la la de capital la fin première de le la serie résult la la produit de la la la capital la fin première de le la la la capital la la produit de la la

SUBVENTIONS DE RECHERCHE ET CHARGES

Togonisme payour de wester ces allocations on deux années civiles et plus. Reppolons que les professeurs et les étantiants peuvenn, dans étant cas, étéduire les frais de déménagement et les frais de gaude d'enfants de ce gente de revenu (articles 62 et 63 «347-356»). Lorsque le bénéficiane reçoit 500 % et plus deux années de suite, la déduction de 500 % s'applique chaque année, soit une déduction coaste de 1 000 %. Il peut donc être avantageux de demandret à bourse pour produite une oceuvre lutteraire, dennandrae, musicale ou arrestique il peut, lors du calcul de la somme imposable, déduire à même cette bourse toutes les dépenses effectucés pour la bourse jusqu'à concurrence de la somme dépensée pour la production de cette courre. Les dépenses admissibles ne comportent production de cette courre. Les dépenses admissibles ne comportent production de cette courre. Les dépenses admissibles ne comportent production de cette courre. Les dépenses admissibles ne comportent production de les sommes déducribles de l'impôt pas ailleures. Lorsque le berfichque (scott 800) & et plus deux années de suite, la Lorsque le berfichque (scott 800) & et plus deux années de suite, la première tranche de 500 \$. Toutefois, lorsqu'il dépense l'argent de sa

La Loi de l'impôt sur le twent ne definir pas les expressions bourses d'entretra. Dourses d'entretra. Dourses d'entretra. Dourses d'entretra. Cependant, le Bulletin prix et subventions de recherche. Cependant, le Bulletin pas le ministère et en indique le traitement fiscal. Le nom donné é nue subvention particulère n'indique par nécessairement sa viame marture. Dans certains cas, par exemple, une allocation appelée bourse aux fins de l'impôt (III-SBA, alingà 10).

L'alinèa 56 (1) (n) «312g» exige d'ajouter au revenu toutes les aux fins de l'impôt (nir, ou de l'entremble de celle-en, sauf la montantière dans in une année provenant d'une des ouvres ammes repres durant une année provenant d'une des ouvres a mentannées dans la rite, ou de l'entremble de celle-en, sauf la ppremière tranche de 500 S. Toutefois, lorsqu'il dépense l'argent de sa permière tranche de 500 S. Toutefois, lorsqu'il dépense l'argent de sa

La Loi de l'impôt sur le revenu ne définit pas les expressions

D'ENTRETIEN ET PRIX BOURSES D'ETUDES, DE PERFECTIONNEMENT,

BOURSES ET SUBVENTIONS

sont admissibles en tant que temboursements de l'année civile fonds retutés peuvent être échelonnés sur 15 ans, en commençant la seconde année civile qui suit l'année civile du retrait. Les remboursements effectuées au cours des 60 premiers jours d'une année civile ments effectuées au cours des 60 premiers jours d'une année civile tors lorsque ni lui-même, ni son conjoint n'étalent propriétaires d'une maison leur servant de résidence prancipale au course des 5 améres envires des nutines d'une constanon versées à un REER leurion n'est accordée au titre d'une constanon versée à un REER poisons d'accordée au titre d'une constanon versée à un REER preparet d'accordée au titre d'une constanon versée à manique cette contaction est returée dans les 90 jours afin de se prèmarson again the state of the s Ce programme temporatre cst devenu un programme per-manent pour le budget 1994 et il permet aux achteteurs d'une pro-mètre maison d'utiliser les fonds de leur REER pour acquent une

un formed is four principations a test regimes in a processing the principations a test regimes are fitte imposés prendete leur retenite principal de le REER pour addrette une résidence principal de 20 000 S de leur REER pour addrette une résidence en co-propriété, jusqu'à 20 000 S de leur REER pour addrette une résidence principal des pours, Un-continue, (y compris les conjoints de fest fonds dans son des pour Un-continuelle ne peut pas placet des fonds dans son des permet un ou l'autre des pours, Un-contribuishe ne peut pas placet des fonds dans son permet un des des fonds dans son des fonds dans son l'action de la contributions supérier de crégime. vertu de ce régune.

un terme à leur participation à des régines de pension avant de rétablir les sommes cottsables non utilisées des employés qui mettent Dans son budget de 1995, le gouvernement propose d'exa-miner la possibilité de modifier les plafonds de REER, afin de

(c) La limite pour 1991 et les années ultérieures est diminuée par doncs murdiées d'un kBEÉR à ma ennée ultérieure. Le report des donts murdiées d'un kBEÉR à ma ennée ultérieure d'appliqué.

Pour la pérentière fois en 1991.

l'amployé pour cetta qui ont droit à des béneffices en urrat d'un régime de persion ou d'un régime de participation différée aux péndéres (GPA) lorsqu'une contribution à été effectuée au cours (b) Cette limite est réduite à 3 500 S moins les contributions de

ux impots etrangers. congés sabbanques. Un professeur qui prend un congé sabbanque ou autre congé dans un pays étanger de literar compte des consequentons facules du pays étanger de même que celles du Canada. Les soctions surantes du Guide mittent de certains problèmes liés accions surantes du Guide mittent de certains problèmes liés des dispositions fiscales canadiennes touchant les allocations de

CONGES SABBATIQUES

enpacugou'

doivent intervenit avant le commencement du congé sabbauque.

(Voir «Congés sabbatque»).

Le bénéficiaire à la fois d'une bourse de perfectionnement et d'une congés sabbatques à la fois d'une bourse de perfectionnement et d'une subventon de redactiche peut déduite à 600 8 (ou 1 000 8 lorsque les versements s'échelonnent sur deux années civiles) de la pour ainsi que l'ensemble des frais de recherche de sa abourse, ainsi que l'ensemble des frais de recherche de sa abbrention.

imposée. Cette pratique est approuvée par Revenu Canada et toutes Les universités connaissent le procédé à suivre. Ces attengements doiteant interentir secul le procédé à suivre. Ces attengements

Monobasini ce qui précède, le professeur peur éviter une coti-sation de l'Impôt sur le trevent quant ave bordes utilisée pour payer sais de recharche en demandant à son université une subventie de recharche su lieu d'une partie ou de la totalité de son salaite. Seule la somma dépassant les frais de drocettre admissibles seta Scule la somma dépassant les frais de drocettre admissibles seta appireddes

considérée comme une subvention de treduction et ne bénéficie que de la déduction de 500 %, lors de toute année d'imposition peu importe les frais de recherche réclément défrayés. Aucune partie de ces frais ne peut se déduite non plus du salaire reçu durant un congé saloatione. Its superior or start for eccentric three celestrates are superior or start for the celestrate and the celes

Les changes défrayées au cours de l'année qui précéde ou qui suir le pannement de la autrennant l'année nincteure à la réception de roception les changes survenant l'année antérieure à la réception de la subvisition et avant de recevoir l'avis de l'attribution de celle-ci.

In rear pass necessarie de présenter pièces justificatives con-certornat les fraits de recherches avec la déclasarion de ravenus. Le ministère, cependant, peut exiger des pretuves à n'importe quel moment, le chercheur devrait donc tenit une comprehabilité de toutes est arrages admussibles et, lorsque cels est possible, garder les pièces insufficatives

to goinge unimarize zer sind a moint officer que toutes les autres rechreche el un loggement permanent, de même que toutes les autres d'anges directement liées aux travaux, telles que les frais g'assistance de publication de enpoute et cous les autres frais periments en en espontes et cous les autres frais periments en et es dépendent personné et en des deutschles. Les dépenses de nature capitale sont déductibles (TLSRA, alinés 44)

Extractive to describe the second to the contributors and the contributors of contributors and surjoins of contributors and surjoins of exercer despectations apprès du gouvernement afin qu'il autorise la déduction, en tant que faits de veyage du conjoin et des presentnes à dange. Ceux qui sont en congé sabbaitque au Canada deviaient et de juri droit possible de déduire les frais de déplacement et de grade d'enfants. Les frais d'hôtel déboursés pendant la rechardre d'an hoggent propriée de dénuire la frais de déparcement et mêtre de la montaire. Les frais d'hôtel déboursés pendant la rechardre d'un loggent promacent, de même que toutes les autres rechardre d'un loggent promacent, de même que toutes les autres rechardre d'un loggent promacent, de même que toutes les autres Schon Revenu Canada, les frais de voyage du conjoint et des personnes à charge du detectéeur ne sont pas dédétale de l'impôt n'ait pas wenton de rechterdre. Bien que la Cour fédétale de l'impôt n'ait pas urandré la queston de façon définitive, Revenu Canada a recousé un arandré la question de façon définitive, Revenue Canada a recousé un arandré la question de façon de mandré des dedictions de montre des definitions de contrabusées a membre de contrabusées a la construction de montre des definitions de la question de contrabusées de con

(2) d'un lieu temporaire à un autre et (2) à l'occasion de voyages à l'extérieur reliés à ses travaux (III-

urant ses travaux de recherche,

musicale ou artistique. Le chetcheur peut déduire ses frais de déplacement (1) entre son donneile et le lieu où il séjourne temporatrement

supprincts on the promotion of the confidence of nements, sont imposées en tant que telles en vertu de l'alinés (NXI) lorsque le but premier était de faire progresser les études supérieres ent la formation du téchernalement la que le un premier Les sommes que l'on décrit comme «bourses de perfection-

Gesblir qu'il n'enreprond pas en temps notmal ce genre de recherche lorsqu'il seut donner aux fonds l'apparente d'une sulvention de recherche plutôt qu'unsquentant un salaite pottant un autre coming les professeurs d'université, ne peuvent pas traitet une patitie de leur salaire normal comme une subrenton de techetches quand les adonnents aux acturiés de recherche normalement péveuses par leurs conditions d'emplois». Il semble que le récupendant douve leurs conditions d'emplois, il semble que le récupendant douve leurs conditions d'emplois, il semble que le récupendant douve leurs conditions d'emplois, il semble que le ce gent de ce gent de le celeur de le celle de le ce que ce de celeur de le celle de le ce peut de le celle de le cel

sal any amendonon tolerands to transport or institution are amendated as and interestivation of the control of Voyansme subventionnaires l'université, Récetument, Revenu Québec a cotisé de nouveau certains bénéficiaires de subventions universitaires de rechetche au Québec, en établissant commre base

employeur il seratt devenu chômeur, donc le déménagement représentait une réelle améligration financière. Comme nous le embisbles et on a siatue qu'il avait teçu un bénéhec imposable un contribuable qui n'avait plus aucun avenit anprés de sa societé. a monta d'accepter une muraiton, s'est vu accondet des modalités Le tabonal a statué que la situation financiére du contribuable a été maintenue uniquement, et non améliorée, yu que l'avoit dans la maisson n'avait par été modifié. Cependant dans la cause Dand Keull. ville précédente, n'a pas été retenue en tant que bénéfice imposable, ville précédente, n'a pas été retenue en tant que bénéfice imposable, lles & March 39 sheet 49 at 260 L 1993. The Real seasons are a contraction of the seasons are a con

constituent une subvention pout des dépen-ses défrayées lots de l'adrat d'une subvention pout des dépen-ses défrayées lots de d'autre part le coût plus élevé de la vie et du logement au nouvel endroit. Un versement compensatoite fondé sut une perte quan-tifiée à la vente n'est pas imposable, mais les versements qui perte occasionnée par des taux d'intérêt plus élevés au nouvel endroit vu l'aliénation prématurée de l'ancienne hypothèque) et de la vente de l'ancien-ne maison (c'est-à-dite, la pette découlant de la vente dans un délai très court dans un matché inactif ou une somme était un avantage imposable pout le contribuable. La portée de la cause Splant fut restreinte encore plus par la cause Phillips 1994 laquelle apporte une distinction d'une part entre la perte tésuliant mais la cout d'appel fédérale a conclu que les 700 \$ sont une indemnité imposable et non une subvention et elle a décidé que la ventionnet les couts plus élevés de logement qu'il a détrayé lots de sa mutation de Regina à Toronto. Il se fondait sur la cause Splane ouable a reçu une indemnité mensuelle de 700 \$ visant à subcauses infectesaants at 8ce entertaint or 1999, alors que Rewonn Catasda, a tente de aloutes ce genre de paiementa au rewonn du contributable.

Le tribunal a statué que le versement était un remboussement non maimosable, un quil seint charge un et safacter une maisson comparable comme condition pour obtenir la compensation maisson comparable comme condition pour obtenir la compensation fortier de services, and confident aux en chimateristic pour obtenir la compensation pour des services, mais un rembounsement de dépenses supplémentaires pour lesquelles le contribuable contribuable in settie auxan benéficies spaint et sent que temboussement soit établi sur une base pretennent de faist contribuable proprié par la contribuable des certains de la registration pour le contribuable proprié produit de services de la registration de la registrat Joreque vous revenez au Canada aprés avoir été étudiant à Joreque vous revenez au Canada aprés avoir été étudiant à plein tempes à l'étranger soit afin d'y travailler, soit afin d'exploiter une entreprace vous ne pouvez déduute les fisats de retour au Canada trase d'emploi qui comportent des versements font l'aitaires en contre-partite de frais de logement plus élevés au nouvel endroit. Une partite de l'aitair de la été entrendue en 1993 alors que Révenu Canada ausse intérésesante à été entrendue en 1993 alors que Révenu Canada a tenté d'ajoultet es genne de patement au revenu du contrabualoc.

qui viennent su Canada pour étudier dans des établissenents d'enseignement un possecondaires peuvent déduire leusa frais de ééménagement du revenu proventant de bourses d'études, de bourses de prefetorionnement, de subventions de rechetche, et autres octrois explicitée.

Les étudiants qui quittent le Canada ou les étudiants étrangers net, soit sur le revenu imposable,

victogue le revenu du contrabuable est es minime, du'il ne peut bénéficier de la déduction à l'égard des fraits de déménagement, il doit tout de même tentra soigneusement un regarer des coûtes de faménagement un que ces coûte réduisent le revenu net ou le revenu mposable, et plusieurs crédits fiscaux des provinces (et la presention fiscale pour enfaire) sont calculés en se fondant soit sur le revenu facete pour enfaire) sont indivisient se réduises en se fondant soit sur le revenu montrable pour enfaire, sont faint sur le revenu indivisient sur le revenu indivisient sur le revenu Toutclois, un revenu de ce genre peut comporter le tevenu gagné bans la nouvelle vulle, même lotsque l'objecuif premier du drimé-nagement était pour fins d'études. Lorsque l'étudiant est marié et que le conjoint obient un rmploi dans le nouveau centre, ce derniet que le conjoint obient un mploi dans le nouveau centre, ce derniet part téchante le coulte de les colts de disconsequent et la famille. Nême lorsque le revenu du contribuable cet su minime nil ne neut frats ne pouvern se déduire que d'un revenu octa sous forme d'aide funancière (bourses détudes, bourses d'extrécionement vertitions de redrierdre et autres octeois embléstes) et seulement lorsque ce revenu est insecht dans votre dédatation de revenus. plein (emps dans une maison d'enseignement (au Canada ou à l'écranger), vous pouvez déduire les frais de déménagement de voire l'écranger), vous pouvez deduire les frais de déménagement de de déménagement de de de de voire sous vous reproducts d'au doit se trouver au Canada) lorsque vous vous repproducs d'autentier de définier que de moissagnement. Cas moissagnement. Cas moissagnement. Cas de déménagement de case déduire que les moissagnements. Cas averagements des déduire que de moissagnement. Cas averagements des déduire que de moissagnement. Lorsque vous diangez de résidence pour faire des études à

e cas des étudiants. l'intérieur du Canada; il existe, cependant, certaines exceptions dans

Génétalement, ne sont admissibles que les déménagements à revenu du nouvel emploi.

l'excédent peut être reporté et déduit l'année suivante à même le u nouveau lieu de travail, lors de l'année du déménagement.

on deroit mesurer la divance de 40 km en ligne droite. La décision de la cause Gammaleppades en cout. d'appel fédérale a modifié ce moire à 40 km selon la route cotinaire la modira longue — voir ou roite préable L3). Les firsts puvent comprendre: le voyage, le transport et l'entreporage des meubles, le logement temporaire et les résistion d'un bail ou les frists de ventre de l'ancienne résidence, les frists juridiques connexes à l'adant d'une nouvelle résidence, les frists juridiques connexes à l'adant d'une nouvelle résidence, les frists juridiques connexes à l'adant d'une nouvelle résidence, lorsque le contribuable et son propriété de la nouvelle résidence, lorsque le contribuable et son demines de la nucle de la nouvelle résidence, lorsque le contribuable et son jours en courie avant l'atmês de (3) «250». Il existe une limite de l'5 jours en ce qui a trait au logement et aux repas. (Voir la brochune dermagement (almés de L5) «250». Il existe une limite de l'5 l'arrivaire de l'arrivaire de déménagement depassent le revenu gagné. Il 1 1880», Il M9J 347-1 et le formulaire l'et le le communique spécial l'arrivaire de déménagement depassent le revenu gagné

déduction de 100 % de leur prix d'adrat. Les titres convertibles de doivent être remis directement à un courtier qui en aura la garde. Les actions des sociétés en croissance sont admissibles à une répondent à certaines caractéristiques et lorsqu'ils sont émis par certaines sociétés admissibles. Les certificats d'actions ou les titres actions ou les tittes sont conservés au moins deux ans dans ce régime. Les actions ou les tittes sont admissibles lorsqu'ils menty. On apprituding resolution as Queener treating to be fame defining season pour less fins de d'imposation peut éclatine de son revenu imposable, pour les fins de d'imposation peut éclatine de sour consentibles adentés durant l'amnée pour un règime d'épargne-actions (REA). La déduction permise est gritesilement le moindre du voût rajussé des actions et des úties convertibles ou moindre du voût rajussé des actions et des úties convertibles un moindre du voût rajussé des actions et des úties convertibles un moindre du voût rajussé des actions et des úties convertibles un sons des convertibles de sanctions et des úties des actions et des úties des actions et des úties des actions et des úties sons convertiges au moins deux ans dans ce capter des actions et deux ans dans ce où il est gagné. (9) Régime d'épargne-actions (REA) (résidents du Québec scule-ment) Un particulier résidant au Québec le dernier jour de l'année

doit retoureret augrés de son employeur aprés la période chabsence pour une duriée non moindre que la duivé du congé. Les contestions au cégame doivent être placées en flutiet pour l'employé et l'intérêté sur ces sonnaises est imposé dans les mains de l'employé l'année notil set avoit set avoit de la main de l'employé l'année sactions de toute la période d'harmer, et original de tout par constitue de coure la période d'alternative de coure la période de sale de constitue de sale cours de la durke de que ou cour de la comploye de constitue à nombre de la course de la direct (L'exployer, et al. cours de la constitue de la co sabaire de l'employe puisse être reportée; (b) que le but du report; (c) de permetre à l'employé de financet un congé d'absence supérieut à 6 mois commençant au plus tard o ans après la date du report; (c) entente d'échelonnement de traitement, elle doit être écarte et doit prévoir; (a) qu'une somme ne dépassant pas 33 I/3 pour cent du nouveau réglement prévoit que, pour qu'une entente soit permise en rant que congé d'absence admissible et non considérée comme une

dirigeait sa pratique de droit. Le tribunal a stainté qu'il s'agistrait de dépousées dans le but de gagnet un revenue se personnelles non déboursées dans le but de gagnet un revenu et que celles-et devraient être assujétties aux limitées presenties revenu et que celles-et devraient être assujétties aux limitées presenties prispie soit admissible comme dépense d'entreprise alors qu'elle d'une gouvernante employée pout la garde des entants de la contri-

En 1993, il y cut la décision importante de la cout suprême du Canada dans la cause E.C. Syms. Le tribunal a refusé que le coût

riques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'ils sont payés su Canada. (Voir Résidence, ci-aptes, et voir la brochure Frais de garde d'enfants de Rev abasts et versés. Cependant, les Canadiers en services à l'étranger dans les forces améres, dans des programmes d'aide su développement uternational et dans des programmes d'aide su développement uternational et dans des projets de l'impôt (sous-ainries 250 (1)). Ces parents, et d'aiures réputés étre, selon la loi de l'impôt et le reventu, des résidents du Canada l'année du paierment des frais de le reventu, des résidents du Canada l'année du paierment des frais de garde pour leurs enfants dens prais d'annagers, pour leurs enfants dens prais des parents des paris des paris d'entaires et le paris de l'etrangées de contrabable, qui réside variament au Canada. Le professeur en congés sabbatque à l'étrangent au canada. Le professeur en congés abbatque à l'étrangent au canada. Le professeur en congés abbatque à l'étrangent aux en canadarés des mais de l'étranges suppuis n'es réputés étre un résident aux retraits de l'étrange aux 200 (1) à moins de possèder les canacières retraits des des des dans ce paragraphe, et il ne peut déduire des frais riques stipulées dans ce paragraphe, et il ne peut déduire des frais riques stipulées dans ce paragraphe, et il ne peut déduire des frais riques stipulées dans ce paragraphe, et il ne peut déduire des frais Les freis doivent servir à assurer la garde d'un oriànt au Canada et ne sont déductibles qu'à l'égard de l'année où le contribuable les a subis et versés. Cependant, les Canadiens en scrvice à l'étranger

To the managed of the state of e(1s) contribusble puisse physiquement retourner au travail apres

pos presente par un médecin, lorsque c'est nécessaire pour que desquelles l'intéressé à reçu une subvention ou une bourse. La décision dans la cause Melalon (1992) permet également une déduction pour la garde d'un enfant au cours d'une période de invalide; e 0.90 & draque semaine pour les enfants de moins de 14 ans. Les fasts d'une école de hockey ou une école cambable sont également admissibles. Les dépenses doiveux être défrayées pour permetre d'octuper un emplon, d'exercet une activité com-mertale, d'entreprendre des études ou des rechrethes à l'égand mertale, d'entreprendre des études ou des rechrethes à l'égand souvent, ces changes ne son pas pertinentes parce que l'enhat fréquente granuement l'école. Cependant vous pouvez réchanet se frast de camp d'été jusqu'à concurtence de 150 8 chaque sennante pour un chanar de nobra de C' 2 ans à la fin de l'amrée ou grandement meibléer et 90 8 change semaire une les enfersées de penetes de trainst summation de morne de v 3 na ou attente du mattaldesp physique ou mental grave et prolongée et de 3 000 \$ pour les enfantes. Au Québec, la personne syant le revenu le moins élevé peut enronner constinents ou partiellement à la déduction, dans une déclaration plus élevé. Les frais de gastiernne, de parcsonne ayant le revenu le de colonie de vacances sont déductibles lorsque cetux-et répondent aux régles pensenties et s'increvant dans le inmires pércées, laten souvent, ces dangées ne sont pas pertinentes pasce que l'enfant souvent, ces dangées ne sont pas pertinentes pasce que l'enfant Cela se produit lorsque le conjoure ayant un revenu infeneur fréquence l'université à plein temps ou lorsqu'il est physiquement ou mentalenent invalides. La déduction est de 5 000 8 pour chaque ou mentalenent invalides de noirs de la classification d'un bandicap en admissible de moirs de ne le S de la Constituté au de la COND. Est de solution de la COND. Est de la COND. tevenu supérieur peut y avoir droit dans certaines circonstances. consessons, dans ce domaine, la junispradence reste à definit. Il faute apportet beaucoup de soin pour indiquer cer quantifice la perce comparable de soin pour indiquer cer quantifice la point professor comparable de soint partie de soint partie de la suinairon fun indicate du contribueble. (voir note préable de soit partie de garde d'enfante sont déductibles oddinairement par confinairement par le continu sant le continue sant le

ablis avant 1993 on a le choix de conserver les pourcentages or the control of the

• une rente viagère, • une rente à terme fixe, ou

des options ou une combinaison des options suivantes:

refunds to a money or the expension of the complete of the com

retraite de son conjoint on ex-conjoint dont il vit espaté lorsqu'un régime entegistré d'épargne-tetraite au tégume entegistré d'épargne-

contact a lun régime de pension 2006 (RPA) da un régime de pension 2006 (RPA) de la un régime de pension 2006 (RPA) de sont pas déductibles.

Lorsqu'un particulier a reçu unes àllocation de retarite (y compare au location pour perte de mploi) il peut en wirret un partice (y compare a location pour perte de mploi) il peut en wirret un partice si la ribinitate. Natrateges sociaux. (your note praisble (II).

Le contribuable peut wiret sans payer d'impôt des fonds de sont controller d'impôt des fonds de sont certain de la fonds de sont le controller d'impôt de sont de controller d'impôt de sont de sont de sont certain de la fonds de sont le controller d'impôt de sont de sont certain de la fonds de sont le controller d'impôt de sont le controller d'im 1994 et le déduit de son revenu de 1993 sera imposé sur tous les retraits avant 1997). Les intérêts payes sur les fonds empruntés pour retraits avant 1997). ioint(e). (La dutée limite débute l'année au cours de laquelle la contribution a été effectuée, et non l'année de la déduction, de telle sorte qu'un contribuable qui cottae, au REER du conjoint en févriter Lorsque vorte conjoint(e) retrie de con BEER dos sonds versés par vous pour une raison autre que l'acquisition d'une rente viagète, les contributiones que vous avez fairles dans les deux années précédentres contributiones que vous avez fairles dens les deux sonn-contributiones que vous energia revenu et non dans celui de votres con-contribution de votre fairles deluis de la contra con-Vous pouvez cotaser à un régime à uom de votre conjoint(e) juqu'à conjoint(e) publicit que de conser au judicit que de conser au voire. Vous pouvez en trêre des avantages losqua le revenu de voure voire. Vous pouvez en une des avantages losqua le revenu de voure conjoint(e) est inférieur au vôtre au moment du retrait des fonds conjoint(e) est inférieur au vôtre au moment du retrait des fonds en conjoint(e) est inférieur au vôtre au moment de retrait de sonds en conjoint(e) est inférieur en voire de vour de conjoint(e) est inférieur en voire par en conjoint (e) est inférieur en voire par en conjoint (e) est inférieur en voire par en voire par en conjoint (e) est inférieur en voire par en voire en voi

afin d'augmenter la limite annuelle d'un particulier pour l'avent jusqu'à concurence de sept ans. (Pour commentaires supplé-mentaires voir «Réforme des perasons»). Depuis 1991, la somme admissible qui dépasse la somme réellement cottsée à un REER par un particulier peut être reportée

valences dans le cas des participants à un tégmos de pension agrée.

Ce facteur est esfolvé no foorcion de l'année pécédente.

employeurs doivent déclater à fevent Canada le facteur d'équisalènce de dasque employé. Le ministère avise alors le contribuable

ade la linne du BEBE qui abpujque ans son cas.

de la linne du BEBE qui admissible un doisse no rea. Depuise a realization of experimentation des limitées annas qu'il apparaité sous la rubrique Réforme des pensacions pour 1991, là va abrique Réforme des pensacions pour 1991, la 200 § 1, 15 20 § 1, 15 20 §

permises réduisent le revenu net. — Ci-sprés on tetrouve des commentaires quant à sa mise en application en 1991 et lors des années ulterieures. Les déductions (11) Consations à un Régime enregistré d'épaigne-retraire (REER)

In relative the distribution of the procedures on divorce ou dans le control from divorce ou dans le but d'eablit un doit à la pension aluneuraine ou d'entretien ne sont pas déductibles; mast les frist jundiques apant tenir à la poursaine pas déductibles; mast les frist jundiques nue édesion de la cour sont genre, ou pour là dérais pludiques une édesion de la cour sont genre, ou pour là dérais dans une cause che cu déductibles. Les coûtes défrayés pour la défense dans une cause casant à téclamer une augmentain de la prarison ne sont pas déductibles augmentain a la Mégime cause un pas déductibles de la coursiste de sur situat à téclamer une cause vient à téclamer une cause vient à téclamer une cause vient à technique de la praison ne sont pas déductibles.

son un rattrapage de verstments à intervalles téguliers qui sont reguliers: un paiement forfataite nest pas admis à moins que ce que poutrait intentet une poursute juridique pout le non-paiement, et donc la somme est imposable pout elle et déductible du tevenu de payeur. Les vetsements doivent être effectués à intervalles aux nouvelles regles.

Les sommes versées en vertu d'une entente de séparation ou d'une décision de la cour sont déductibles par le payeur et impossables quart au benéficiaire pourvu qu'elles soient conformes à tous sables quart au benéficiaire pourvu qu'elles soient conformes à tous les critéres origés par la Loi de l'impôs eu le nevenu, (Voir aussi la serier seigés par la Loi de l'impôs en redgementaire adorennes à tous pensions alimentaire à un necs, al demeure imposé cour comme s'il avant reçu celle-cu. La solution ses de saou journe de conjoint réépérence avant reçu celle-cu. La solution ses de saou journe qui possède le droit d'autre d'oblige de payer et lorsqu'il s'agut du propriétie à l'indique d'oblige de payer et lorsqu'il s'agut qui possède le droit et solution payer à la solution ses de saou les nommes s'il danne comme dans la course de la conjoint se propriétie de solution de la conjoint de la conjoint de la conjoint et propriétie de solution et considération est de saou les nommes s'il métade d'oblige et la payer et le lorsqu'il s'agut du propriétie de solution et s'il conseil de la conjoint et moute la conseil de la conjoint de nomme s'il métade d'oblige et la payer et le la conjoint et moute la site de la conjoint de nomme s'il métade d'oblige et la payer et le la moute de la conjoint et moute la metade de la conjoint de nomme s'il metade de la conseil de la conjoint de nomme s'il metade de la conjoint de nomme s'il metade de la conjoint de la conjoint de la metade de la meta

couple se <u>réunit</u> après 1992 puis se sépare, il pourrait être assujerri Commons of the Composition of the Conjugate of the Conjug commun) devaient ètre effectuée en vertu d'une décision de la cour cour ou d'une entente écrite de séparation, aussi longreinps que cour ou d'une ententé à intervalles téguliers, mais les versements (10) Versements de pension alumentaire et d'entretten — Avant 1993, les versements de pension alimentaire pouvaient être déduits lorsqu'ils étaient effectués à la suite d'une décision de la ociètés en croissance (moins de 250 millions & d'actif) donnent

Crédits personnels d'impôt Taux provinciaux comparables Taux de l'impôt du Québec Taux de l'impôt fédéral

XUABLEAUX

10 DERNIER MOT

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(e) le rembourement des frais d'un congrés lorsque l'employeut (s) le rembourement des frais d'un congrés lorsque l'employeut

de l'employeur à ces régimes comme un avantage imposable. <u>Par</u> comre, cett avantage est admissible comme frais médicaux. (4) les frais de definénagement payes ou remboursés à l'employé dans companye.

(2) les cottsations de l'employeur à un règnine de groupe privé de oints autralies, établi en oints admissires, établi au benéfice des employés, aintsi que la valeur des prestations reçues du régnine; depuis les II mai 1993, Québec considére les entistations du régnine; depuis les II mai 1993, Québec considére les entistations de l'établiques de la mai que management par entiste de la familia d

emboloyes:

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VAVIATAGES SOCIVOX EXCLUS DU REVENU

distinct in 14-28 bour de plus amples décisals, acolegaire;

(5) Est primes payére par l'université pour une assusince-vic collègaire;

(6) Intérêt imputés sur des prês aux mirêtés ou à fable teax directés consentis par l'employeur à un employé dans certaines circonstances. Lorsqu'un employé démènage dans une nouvelle résidence qu'il expression de l'arantage à l'égaid de ce prêt térédentiel est réduir. L'employé qu'un employé de ce prêt térédentiel est réduir. L'employé qu'un obtient ce genre de prêt, dit prêt à la réinstallation. L'employé qu'un obtient ce genre de prêt, dit prêt à la réinstallation. L'employé qu'un obtient ce genre de prêt, dit prêt à la réinstallation. L'employé qu'un obtient ce genre de prêt, dit prêt à la réinstallation. L'employé quaint negre de l'une déduction dans le calciud et contrapour l'employé a suivi le cours au légair de traployé et l'employé a suivi le cours au l'égair de ces comployés (sauf lorque l'employé a suivi le cours au legier de traployé et l'employée a suivi le cours au une groin et et l'ens enfants.

(8) Le indemnité de frais de costants et leux enfants reçuis en prêtir de traployée (sauf lorque l'employée a suivi le cours au une l'employée (sauf lorque l'employée a suivi le cours au une comployée (sauf lorque l'employée a suivi le cours au camployée (sauf lorque l'employée a suivi le cours au curpolyeur) et l'employée a suivi le constantie de frais en conference de passement de frais en Costanton auncé de passement de frais au contrabusble suivier.

(8) Le indemnité de l'est preparent de pressent de pression de de la réceptadair, une partie pur être virée à d'une comployeur de l'est ont reque et l'est entre de creatie de creatie de creatie (se l'est-pendair auprète de passement de passement de passement de l'est autre de creatie de creatie (se cours au mantéré l'est de cours au mantéré de passement de l'est autre de creatie de creatie de creatie de creatie de creatie (se cours au mantéré de sont reques.)

(2) les allocations pour fisis personnels ou de subsistance reçues de l'imployeur;

(3) la valeur de l'avanage provenant de l'utilisation personnelle par l'amployeur;

(4) la valeur de l'avanage provenant de l'utilisation personnelle su des l'amployeurs de l'amployeur d'une automobile suppartenant à l'employeur et de su des l'amployeurs de des automobiles appartenant à l'employeur et de & \lambda 3 du colit de certaine réduction peut être autorisée louses par ce dermer. Une certaine réduction peut être automobiles louses par ce dermer. Une d'utilisation neur an avantage calculé au teux de L& e le loimétre d'utilisation neur avantage calculé au teux de L& e le loimétre d'utilisation neur avantage calculé au teux de L& e le loimétre d'utilisation neur avantage calculé au teux de L& e le loimétre d'utilisation neur avantage calculé au teux de L& e le loimétre d'utilisation neur prombre de kolomètres d'utilisation pour le peut e santier et estata en métime un régime d'utilisation de l'amployeur n'a pas cousé au régime. (Consulter l'e la buille l'avantage calculé par apparte de ce gente ne sera par ajouté au buille l'avantage pour de plus amples décails).

(2) les allocations pour frais personnels ou de subsistance reçues de

verser en vertu des régimes; (1) les primes versées par une université à l'employé ou pour son compre à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie, sauf la partie obligatione que l'employeut doit veget en crettu des établisses.

Voici des exemples d'avantages sociaux qui doivent être ajoutés (1) se remen YAYALYGES SOCIYOX COMBINS DYAS TE BEAEAO

sigent:
Le Bulletin d'interprétation IT-470R énumére les santages sociaux les plus fréquents en distinguant les avantages imposables et montain de provenant d'un emploi.
Tracasser et montaine de la companyation de la compa

DOUGHOUS THE RECU BASE ET SATURE RECU BASE AS A STATURE RECU BASE AS A STATURE SECULAR OF SATURE SECULAR OF SATURE SECULAR OF SATURES SECULAR OF SATURES SATURES S

REVENU TIRÉ D'UN EMPLOI

prouve la plus engable étant le contrat d'emploi lui-méme et elle a noté que la léttre de nommation en provenance de l'université était addressée au contribuable personnellancent et non à l'entrepuse.

Dans la cause Member (1995), un ingénieur professionnel à été recontration et un trassillera autonome, et non un amployé de la Cie recontration en trassillera autonome, et non un employé de le Cie mersonalitait selon une base contractuelle ermoureable mont qu'il laisait naport à 2 chaque semaine au l'avance.

Acou fait part de ses l'esongs, il fournissait ses propres outils et aircourte des autres inégricurs de Z.—la société Z ne lui doutraissait pas une automobile. A l'inverse, dans la cause Konyan fournissait pas une automobile. A l'inverse, dans la cause Konyan fournissait pas une automobile. A l'inverse, dans la cause Konyan fournissait pas une automobile. A leté contait automobile de l'inverse de la cause de caute la cause fournissait et le le contration de contrat

ocurve ces properes.

Si de déménagement sont déductibles du revenu du nouvel maploi et seu déménagement sont déductibles de seu maploi et seulement lorsque le contribue s'est appliée d'au mome de la lacque et de la manif

l'employé en vertu de son contrat d'emploi (alinéa 8 (1) (f); sousalmèse (i) et (tii) (4/89).

almèse (i) et (tii) (4/89).

(5) les cottastions à un rigime de pration apprésé ferciteries en vertu
des régles du régime. Dans le cas des régimes à prestations définies,
les cottastions à un rigime de pration payérée ferciteries en vertu
des régles du régime de personnomitubable nétieu pas un
containe à l'égard des années autériteures à 1990 au titre des
cottaine au régime de personn, personne l'et déduir el pasqu's
contrerere de 5 300 5 daque sancle. Dout les années de service
containe à 300 8 des réduir de rouces les cottastions faires lors de
munt 3 500 8 est réduir de rouces les cottastions faires lors de
avent 1990 darant les quelles l'employée en 1995 peut contribut
de la limite (1993 au REBL, un employe en 1995 peut contribut
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déclines pour les services en cours, vous ne commencere
3 5,000 beur danque année admissible, (vour déclorme de
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personnes appearances de leur contrainer en procéées redéliment entenne par que de plus amples contrainers des procéées sistent
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revenue.

Cette situation petu se produte lorsque le professeur participe de la même université ou du même employeur s'es s'actuation et le lines à me programme d'échange ou doit se déplacer entre deux empus à me programme d'échange ou doit se déplacer entre deux empus à me programme d'échange ou doit se déplacer entre le résidence et le liteu carpolou la peur d'échange son automobile dans le cadre de son surpolou il peur déduire les fais du disconnent y compar les frais experiencers y compar les frais capital maximum pour les fins du calorid. Les capologies et les fous du calorid et l'amortissement est de codir en capital maximum pour les fins du calorid. Les capologies et les fous mentales et les fous en capital maximum pour les fins du calorid. Les mobiles, Les capologies et les fous mentales et les fous en capital maximum pour les fins du calorid et l'amortissement dépasser 650 & danque mois et les coûts en le Fais mensuels et les fous en de la fais pour la TPB et la Les mobiles). Les fous en de sacciés et les fais maximum pour les fins de careauticitors.

[14] Os sont aussi assujetus à des restrictions et les coûts et le courribuble doit en templir le formulaire, GSTJ30 of deshiboursement des associés», et l'aputet à sa déclaration ne st au Ouébec la formule des associés, et l'apouret à sa déclaration et su Duébec la formule des associés, et l'apouret à sa déclaration et su Duébec la formule des associés, et l'apouret à sa déclaration et su Duébec la formule des associés, et l'apouret à sa déclaration et su Duébec la formule des associés, et l'apouret à sa déclaration et su Duébec la formule des associés, et l'apouret à sa déclaration des employés et l'apouret à sa déclaration des employés et les des des des des des employés et l'apouret à sa déclaration des employés et l'apouret à sa déclaratio

(a) (49a, 49a). This de déplacement — débourée par l'employé. (a) qui doir ordinairement exercet les fonctions de sa charge à l'exérieur du lieu ordinairement exercet les fonctions dans diversi leux; et (b) qui set ten pas contrat d'acquiret les frais de déplacement nécessités par l'exécution de ses fonctions et lorsqu'il n'a pas reçu une allocation pour frais de déplacement. L'employé doit présenter le formulaire pour frais de déplacement. L'employé doit présenter le formulaire revens d'acquire de la commulaire de la comment de

(1) first grantes:

(1) first globyeur (since being payer son salaite par un employeur et dire payer son salaite par un employeur (pines 8 (1) (b) 647)»)

(2) causse d'échange de professeurs — le contribusable peut déduire les colassions qu'il à versée au cours de l'année, jusqu'à concurence de 250 8, s' une caisse établie par l'Association canadienne en vertru d'un accord pour l'échange d'enseignants (alanée 8 (1) ann accord pour l'échange d'enseignants (alanée 8 (1) année 8 (1))

Larticle 8 «59-79» framéric les déductions permises du rewrn d'emploi. Le paisgraphe 8 (2) «59» stipule qu'aucune autre déduc-tion nées permises à l'exception de celles autonsées par l'article 8. Les dazages déductibles du rewrn d'un emploi comprennent les suivaires.

DEDUCTIONS PERMISES AUX EMPLOYÉS

demande à l'employé d'y assister dans le cadre de son emploi.

(7) les cousations de l'employeur à un règune d'assurance-salaire ne contrations de l'assurance-salaire ne sont pas impossibles lorsque l'employé à de seu évérinement de des prosentents à des régunes du mpossibles lorsque l'employé à de seu évérinement qui ont provoque des mabalers ou des infirmatiés avant 1974.

[8] les lastsex-passer de transport, sand ceux des lignes sérienmes provoqué des mabales ou des infirmatiés avant 1974.

[9] Nes lastsex-passer de transport, sand ceux des lignes sérienmes donnée du passage dit véconomiques pour l'empolée na cause, lorsque la principal de la canté, de la conseils aux employés, en général, dans les domaines de la santé, de la cessation d'emploi ou de la retraite.

CUIDE DE L'IMPOT

intion statustical dut teatre (erventa, mais l'article è A.28)» indiques les règles sessoriules qui servent à calculer le revenu du contribuable su cours d'une année d'imposition. La boi starbage entre les duverses sources de revenu, Pour la plupart des professeurs d'une versité, la distuncion la plus importante s'applique au revenu d'une d'ange ou d'un amploi par rapport à celui d'une certific la distuncion la plus importante s'applique au revenu d'une d'ange ou d'un amploi par rapport à celui d'une centreprise ou d'une professeur d'année d'ange ou d'une professeur d'une application d'année d'ange ou d'une professeur d'année d'ange ou d'une professeur d'année d

LA LOI OE L'IMPÒT SUR LE REVENU NE RENFERME AUCUNE DEFT-

DISTINCTION ENTRE LE REVENU TIRE D'UN EMPLOI ET LE REVENU TIRE D'UNE ENTREPRISE

du deces, and the name data que les autres contribubles. Céci apporte aux exécuteuts restamentaires plus de temps pour bénéficier de cet ordit utile à la plantication.

(16) Depuis le Let lanvier 1993 le terme «conjoint» comprend courte public le Let lanvier 1993 le terme «conjoint» comprend courte public le Let lanvier 1993 le terme «conjoint» comprend courte le contribute le sex opposée avec fequel co-habite un(e) contribuble perdent le contributions. Le contributions à sa ecesation par le baiss d'une contributions à un REER du conjoint. Tourcéois, ces contributions à un REER du conjoint. Tourcéois, ces d'impagnants de nome foi de la partie le sondies qui co-habiteur, les que le garde d'université le la conjoint public la contributions à un REER du conjoint. Tourcéois, ces courtibutions en REER du conjoint Tourcéois, ces d'impagnants le contributions à un REER du conjoint l'ouverois, ce d'impagnants le contributions à un REER du conjoint l'ouverois, les redeis d'universaires de la courte de maniée, les crédite de la courte de maniée, les crédite de la courte de maniée, le crédit d'impagnant des cardois d'impagnants de cardois d'impagnants de cardois de la crédite de la courte de la crédite de la crédite de la courte de la crédite de la crédite de la courte de la crédite de la courte de la crédite de la courte de la crédite de la crédite de la courte de la crédite de la crédite de la crédite de la courte de la crédite d

(LS) Depuis 1993, les cotisations au REÉR d'une personne décédée sont admises jusqu'à conteurence de 60 jours après l'année décédée, soit le nêtne édéai que les autres contribuables. Ceci apporte aux exécuteus testamentaires plus de temps pour bénéficier apporte aux exécuteus testamentaires plus de temps pour bénéficier de cet outil utile à la planification.

Supplément du Bulletin de l'ACPPU — Vol. 43, nº 2 — février 1996

un employé et qu'il avait condu un contrat de service et non un contrat d'entreprise (travailleur autonome), la cour a pris note que la d'un autre deux pourcent, soit au total quatre pourcent au-dessus du contribusble, professeur en administration des affaires, a condu une contribusble, professeur en de dépenses défrayées comme ceux de son sentence comme ceux de son propriet de la décidif prése comme ceux de son entretir de la décidif de la décide qu'il était en réalité armé par le propriété de la décide qu'il était en réalité de la décide qu'il était en réalité de la décide du la fait de la décide du la décide de la décide du la décide de la décide du la décide de la décide de la décide de la décide de la décide du la décide de la décide des des des destructures de la décide des des Dans la cause Bart de 1991 en Cour fédérale de l'impôt, le presenter date auterence importante quant aux deductions admissibles. Dans le cas du revenu d'emploi, seudesde des déductions stantaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entrepres pour goagner ce revenu, sauf les charges de nature capitale. Le code en capital d'un bien est ordidanges de nature capitale. Le code une carreprise sous la forme d'allocation du codie en capitale. Le code une carreprise sous la forme d'allocation du codie en capitale. Le code une carreprise sous la forme d'allocation du codie en capitale.

revenue gange, provenant ed une entreprate cou d'un emploi lorsque le courribuable démétrages à une entreprate cou d'un emploi lorsque le démétragement un travière que le contribuled démetrates a un moures à démétragement un ravaine que le contribule de démetres a un moures à 40 klomètres plus près de son lieu de travail que destances à vol Berenu Canada avait adopté le surtet critère de "la distance à a volt de destance de 40 kilomètres, mais en 1995 la cour d'appel fédérale a formet de A0 kilomètres, mais en 1995 la cour d'appel fédérale a promét dans la eque cet, des contentes à la prasident et elle a permis que le contente à la prasident et elle a permis que le capacité. [13] Les dépenses de déménagement sont déductibles à même le

laquelle cout en permetrant aussi létalement de revenu sur 10 ans — permet au contribusable de conserver une fin d'estrece qui ne permet de 34 d'écrabre. Une plus ample distension et des examples de cette modification importante sont présentés plus loin dans le sonnes, les entreprises à proprétaire unique et les entreprises non constituées en société, on a prévu une méthode facultative Configuration of the configura

on de retraite pouvaient les déposer dans <u>un REGR</u> et cels en plus des innites normales de contribution. Le brudget 1995 s. modifié ces innités régles. Donné na REGRE contribution à sont et au modifié ces des la contribution de la contribut (II) Les employés recevant des allocations forfaitaires de séparation années précédentes.

appels an lieu de faire parvenir un formulaire prescrit. (01) Pour les particuliers qui doivent payer leurs impôts par voie d'acomptes provisionnels un nouveau système à été mis en place e

den bent breugte la forme d'une lettre adressée au bureau local des après l'envoi de sa déclaration bom présenter un avis d'opposition

diclarice on Lant que revenu par le pasten récipiendanc. (9) Règles vient à horsent l'équité fixele — Le projet de loi C-18, set devenu loi le IJ décembre 1991. Ce projet de loi contenait des modifications à diverses dispositions administratives

decision en 1995 et la cour suprime che Canada a seriusé que la charte des donts en la cour suprime du Canada a seriusé que la charte des droits et libertés ne s'appliquait pas, et c'est pourquoi la charte des droits et libertés ne s'appliquait pas, et c'est pourquoi la charte de contra de la cour suprime de l'enfant doit être des contra de la contra del la contra de la contra de la contra del la contra del la contra de la contra del contra de la contra del la contra de la contra de la contra de la contra del la contra del la contra del la contra del la cont gradiens qui ne sont pas les parents mais qui ont la garde, telle une grand-mère n'ont pas à payer l'impôt sur les sommes reçues des grands maturels. Le gouvernement fédéral à porté en appé cetre défensent

victime de discrimination quant à sa situation de famille: elle doit payer l'umpôt comme parent ayant la garde, tandis que d'autres

de l'enfant. Pour le premiet enfant à charge, le montant de base est de 869 \$5, pour le premiet enfant à charge, le montant de base est de 1000 \$ est, pour la troisième enfant et chaque enfant d'un rang subséquent, le montant de base est de 1597 \$5. Un supplément de 100 \$ est aussi accordé pour chaque enfant âgé de 12 ans et plus. Infin, Quèbre verse aussi des allocations familiales qui ne sont imposables ni au fédéral, ni au Québee.

(8) Ant cours de 1999, la Cour d'appet fédérale dans la cause aux becoins des enfants n'éent papet fédérale dans la cause de décidé que la pension alimentaire versée pour subvenir la aux becoins des enfants n'éent pas imposable aux maine du conquent. La décidé que la pension alimentaire versée pour subvenir le décidé que la pension que Ahme Thibandeau tent la cause de décidé que la pension que hand la contrain et de discrimination quant à sa situation de famille elle doit victime de discrimination quant à sa situation de famille elle doit victime de discrimination quant à sa situation de famille elle doit situitée de discrimination quant à sa situation de famille elle doit situitée de discrimination quant à sa situation de famille elle doit situitée de discrimination quant à sa situation de famille elle doit situitée de discrimination quant à sa situation de famille elle doit

courd dapped lederate a fromes dams la grance Germandepending qure excided a permise que les 400 kilomètres ostemures à la presidue et elle a permis que les 400 kilomètres ostem réputes être le demin normal le plus court entre deux pointe. Cecta apporte plus de carinire commisme de décisation des années de la courtainne deux contribuelles Certains commisment de décisation ne pas été portée en appel par revent Canada auprès de la antérieures en se fondants aut cette interprétation. A ce jour. La natérieure année passe de la montification na pass été portée en appel par revent Canada auprès de la contribuelle et non feverant Canada amorte le processus, le contribuelle et non Revenu Canada amorte le processus, le contribuelle et non Revenu Canada amorte le processus, le contribuelle et non Revenu Canada amorte le processus, le contribuelle et non Revenu le ce intérête et éviret les pénalités, en basale peut acquirer l'impôt et les intérêts et éviret les pénalités, en le contrabale et non revenue le service le service le service le suraissant en premieur freu un apertu gérièrel des services les situations à un fournissant en premieur freu un apertu gérièrel des services et se un premieur freu un apertu gérièrel des services les situations à un fournissant en premieur freu un apertu gérièrel de ses services et su premieur freu un apertu gérière des services les services de un premieur freu un apertu gérière de service des services de un premieur freu un apertu gérière de service de service de contrabile. craise to direction in pure importance suppliques are revent a unicardent dam emploi par rapport à cleia d'une entreprise ou d'une capitol par rapport à cleia d'une entreprise ou d'une profession (travailleur autonome).

La déstruiction entre un employé cut un travailleur autonome cet question de fint. Les critères mis au point par les tribunaux pour définit la nature de cet éras sont mont aux cet qui doit être fait mais sur la manière de le faite. À l'égard des professionnels ou des cadres supérieurs la définition du l'égard des professionnels ou des cadres supérieurs la définition du l'égard des professionnels ou des cadres supérieurs, la définition de c'est pourquois extrés en lui-mâne réest pas condurant, avanteur le pourque cet puis grante de l'organisation et ce de telle façon que son travail la propur est plus partie minégres à l'ensemble de l'entreprace ausceptible d'être un morployé capte la particulter de te nomis est condurant, les possibilités de néaliser un hénéfice; les fourdes de perte ou la particulte de la rédité économique — un particulter qui est embauchée sinn d'assurer l'adrivement deu ser monns est en mont en en propoyeur est plus probablement un employé que la personne est son un particulter en les probablement un employé que la personne est son un forme de contravail de decemble d'assurer l'adrivement den meaul particulter. En se de de des prodession en de travail cannon dens son ensemble à savoir que la personne est son un entravail particulter en de forme de dropto compange de se se est est out un ravail particul de dropto tompsend le salure est oute anternemices; selon son ravail de travail (amples de la savoir que la personne est son un remain particul de l'ample or de consense de salure entre fermerée est oute an de travail (amples est avent est outes anne entre fermerée de cour un particul de le contravail est est avent est cour en prodession en de paraging de se se se services, selon son caronne est est contra nome et est entre de professeur en detangen gens est est une en entre e

Fourtises are appropriate the unappergue general ege spanning, and objects are appropriate to the appergue general dees a situation it unbursant en presence the unappergue general dees admandes benegue automo factorise and complete accompanies faux ou trompours, Revenu Canada peut en tout temps (starts entir compte de la presemption de trois ans) cottact un courtientale [Le budget 1995 y a apporte un automo faut appear and payed and automo factorise and se unpoble non payed d'un autre deux pourcent, sous au total quagre prontent and payed automo de dun autre deux pourcent, sous au total quagre prontent and accompanies.

An Québec, les chiffres sont différents puisqu'en vertu d'une entente avec le gouvernement ététeal, le gouvernement du Québec établie la modulation des allocations familiales selon le rang et l'âge

\$ 891

\$ 816

\$ 816

\$ 075 I

\$ 075 I

\$ 070 I

\$ 988

\$ 988

\$ 988 I

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\$ 015 7

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Deux

un crédit qui correspond au crédit disponible à un contribuable donn le conjoint est à charge. Ceci a fait l'objet dune poursuite en 1992 dans la custe hétrite en vertu de la Charte des droits et

reward locatif on les autres revoints des non-residentes il niveiste donc pas d'arucles correspondant dans la Loi sur les impôtes du Qu'chec.

(5) Il n'occise pas de traité qui les le Quichec à un pays etrangen.

(C) Pla n'occise pas de traité qui les le Guichec à un pays etrangen.

Régirment d'application 488M d'anners effet au Québec sus principes insortite dans les traités signiés par le Camada. Par consequent, le tevram insortité dans les traités signiés par le Camada. Par consequent le tevram securités à l'article canadien n'est pas securités à l'article canadien n'est pas securités à l'article canadien n'est pas securités à l'article d'est les aux l'articles d'est les traités d'articles d'

sembletiges awort derent augustre de l'employeur au, premett sembletiges awort derent augustre de l'employeur au, premet manion — ce qui abetie bas de son manière de conserver son emploi — muraiton qui n'était pas de son manière de conserver son remploi — muraiton qui n'était pas de son ben'étre économique et par conséquent imposable.

(4) La priovince de Québec prélève son propre mapét sur le revenu les privoires de province de Québec prélèves on propre mapét sur le revenu de la province de Loi sur les imposts du Québec. Pour des raisons d'ordre consentutionnel, le Québec ne prélève aucun impôt sur le dontre consentutionnel, le Québec ne prélève aucun impôt sur le present locard ou les autres revenus des non-résidents il la viestre donc pas d'atrudés correspondant dans la Loi sur les Innapéts du Québec.

lty a eu de nombreuses causes en 1995, ainst qu'en 1994, qui maistigne de logement afin de compensation de voersements à des employés à qui on a offret une somme compensation pour les coûts supplémentaires de logement afin de le se coûts supplémentaires de logement afin de le se course s'amplied dans les contintes plus déspendents. Dans les causes hégité et Dan Kaull Ges contintes plus déspendents. Dans les causes hégité et Dan Kaull Emisson que leur soit dans leur anctionne téstières. L'amployeur a cétécuté un passement d'anné leur anctionne téstiéres L. L'amployeur soit réduit le la continte leur minéries (de l'amployeur soit réduit le l'approduque et cett à accompagne d'une désposition qui permet que le le continte leur minéries (de la put de l'amployeur soit réduit le récontinte leur minéries (de la put de l'amployeur soit réduit ne montaine de la montaine de la course de Landon de la contint dans le situation francière du contribund le criton financière du contribund le criton financière du contribund le criton financière de le lemployeur au premier contraire du critodie et apartier par ce le l'amployeur au premier endoire, et el lemployeur au premier endoire, et el ancholyeur et au premier endoire, et el aventu au premier endoire, et el en résultait pas avoir et daventu supré de l'amployeur et au premier endoire, et el en résultait pas avoir et avent musition — ce qui s'avérair la seule endoire.

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NOTES PRÉALABLES

persentie austei to exacte, informan opporisestures.

(2) Dans le texte, nous mentiononis plusicurs bulletins d'interprétante austeit tous mentiononis plusicurs bulletins soin prétaitoir publiés par Reventu Carada, Impôt. Ces bulletins soin indiqués par un numéro soit par exemple «IT-S2IR». Au Quidece, des bulletins embiblies soit par exemple «IT-S2IR». Les bulletins d'interprétait sont partier soit par exemple «IMP80-1». Les bulletins d'interprétait par exemple «IMP80-1». Les bulletins d'interprétait par soit par exemple «IMP80-1». Les ducts d'interprétait par les des directs turbinaux interprétait par le cause sur montant par les directs turbinaux interprétait par le cause sur montant par le de direct turbinaux interprétait par le cause sur montant par le cause sur modernment par le cause sur le cause (I) Tous les reavois se rapportent à la Loi de Unredt sur le revent, sait indication contraire. Dans le Guide, «db» ou «elle» renyoit au contribuable sait indication contraire. Pour ne pas

jugements provenant des causes entendues par les divers tribunaux au Canada apportent une interprétation de dermète instance. Pour certe raison, nous avonts ajouté les causes pertinentes pour nos

alourdir le texte, nous considérons que le terme «professeur représente aussi le vocable féminin «professeure». (2) Dans le teste, nous mentionnons plusieurs bulletires d'ur